



**BUDGET MANAGEMENT PRACTICES AND PERFORMANCE OF THE UGANDA
POLICE FORCE: A CASE OF KAMPALA METROPOLITAN POLICE**

BY

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DECLARATION

I, Richard Okello, hereby declare that to the best of my knowledge, this dissertation is my original work and that it has never been submitted to any other institutions before for any academic award. Where the work of others is used in the study, it has been duly acknowledged.

Signed:-----**Date:**-----

APPROVAL

This is to certify that the study was conducted under our supervision and the dissertation has been submitted for examination with our approval as the candidate's supervisor.

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Supervisor

DEDICATION

This dissertation is dedicated to my beloved family members: Emmanuel Opio, Jane Francis Akello, Josephine Imoit, Vitalis Atiang and Sophia Adie who sacrificed in immeasurable terms while I pursued the course.

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I have not this master's journey in a vacuum because a number people have supported this project in many ways. It is my pleasure at this juncture to use this space to acknowledge all those individuals, groups and institutions who have made completion of this study a reality. First and foremost, I would like to thank my supervisors, Mr. Christopher Mayanja and Dr. Godfrey Mugurusi for the invaluable conceptual and analytical support extended to me right from proposal development up to this stage of completing the dissertation. For their wisdom, guidance, technical and moral support, they have left a mark on me. Relatedly, I am grateful to management and staff of Uganda Management Institute not only for giving me the opportunity to pursue this study but also for providing me with the conducive academic environment necessary to complete the study

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LIST OF ACRONYMS

ANOVA	Analysis of Variance
BCC	Budget Call Circular
CAP. 303	Chapter 303
CLO	Community Liaison Officer
DPCs	District Police Commanders,
DPP	Directorate of Public Prosecutions
EDPRD	Economic Development Policy and Research Department
GOU	Government of Uganda
HODs	Heads of Department
IFMS	Integrated Financial Management System.
IPF	Indicative Planning Figures
JLOS	Justice, Law and Order Sector
MDA	Ministries, Departments and Agencies
MOFPED	Ministry of Finance, Planning and Economic Development
MTEF	Medium Term Expenditure Framework
OBT	Output Budgeting Tool
OPM	Office of the Prime Minister
PAC	Police Advisory Committee
PFM	Public Finance Management
RPCs	Regional Police Commanders
SPSS	Statistical Package for Social Scientists
UPF	Uganda Police Force

ABSTRACT

The study examined the effect of Budget Management Practices on Performance of the Uganda Police Force taking a case of Kampala Metropolitan Police Area. Specifically, the study sought to find out how budget preparation, budget execution, as well as Monitoring and Evaluation practices affect the performance of Uganda Police Force. The study adopted a cross sectional survey research design that used questionnaires, documentary review checklist and interview guides to collect data. Both purposive and simple random sampling techniques were used in sampling 123 elements from a population of 134; whereas qualitative data was analyzed using content and thematic principles, quantitative data on the other hand was analyzed using descriptive and inferential statistics. The study found out that budget preparation, budget execution and budget monitoring and evaluation each positively and significantly affected performance of Uganda Police Force. The study concluded that if more emphasis is put on budget preparation, execution as well as monitoring and evaluation, there may be improved performance of Uganda Police Force. In addition, there is need for the Uganda Police Force to explore other areas such as socio-economic factors, technological advances, demographics, geo-politics among others that have a bearing on performance for holistic approach to performance improvement.

CHAPTER ONE

INTRODUCTION

1.1 Introduction

Article 212 of the Uganda Constitution (1995) and section 4 of the Police Act (2006) bestows an enormous mandate: protecting life and property; maintenance of law and order; detection and prevention of crime; and cooperation with other security agencies and the public generally, upon the Uganda Police Force (UPF). Given the financial implications of the above said mandate, delivering services to public expectation and satisfaction calls for effectiveness in budget management and resource allocation. This study accordingly examined the effect of budget management practices on the performance of the UPF. Budget management practices was the independent variable while performance of UPF was the dependent variable. The chapter presents the introduction, background, statement of the problem, purpose, specific objectives, research questions and study hypotheses. The chapter also presents the conceptual framework, significance, justification, scope and operational definition of terms of the study.

1.2 Background to the study

This section outlines the historical, theoretical, conceptual and contextual backgrounds of the study.

1.2.1 Historical Background

In the early twentieth century, a French industrialist, Henri Fayol, wrote that all managers perform five management activities of planning, organizing, commanding, coordinating, and controlling referred to as management process or functions of management. These components have been widely adopted, together with Fayol's 14 principles of management (division of work, authority, discipline, unity of command, unity of direction, subordination

of individual interest, remuneration, centralization, the scalar chain, order, equity, stability of tenure, initiative, and esprit de corps) (Morden, 2004). In this study, of budget management practices and performance, these (Fayol's) concepts were inescapable. Expenditures of Government are expressions of the wants, desires, hopes, fears, habits, impulses, customs of human beings and must be studied as such if an understanding of their various aspects is to be had (Walker, 1930 as cited in Guest, 1927). Thus, UPF budgets reflect the performance expected of it by various stakeholders following its mandate of protecting life and property; maintenance of law and order; detection and prevention of crime; and cooperation with other security agencies and the public generally.

According to Anwar (2007), Budget management practices include planning-strategic and tactical, choices and responsiveness, stakeholder participation, experimentation and innovation, resource allocation, technical efficiency, transparency, accounting, cash management, debt administration, revenue administration, approval and appropriation of the budget by parliament, accountability, performance reporting, monitoring of results, internal and external audits.

Governments allocate scarce resources to programs and services through the budget process. As the focal point for key resource decisions, the budget process is a powerful tool (Anwar, 2007).

Irene Rubin as cited in Anwar (2007) argued that a budget document may match legal requirements but communicate well with neither elected officials nor the public. This inconsistency is true with police operations, especially given that for most of the time police spontaneous operations to control public disorders, terrorist threats, waves of violent crimes among others are unplanned.

1.2.2 Theoretical Background

This study was underpinned by the Principal-Agent theory by Jensen and Meckling (1988). The theory describes an agency relationship as a contract under which one or more persons, the principal(s) engage another person, the agent, to perform some service on their behalf that involves delegating some decision-making authority to the agent. The theory is concerned with managing the conflicts that come up due to un-aligned goals between the agents and principals. Performance measurement is a central point in agency-based studies (Jensen & Meckling, 1976). The Agency Theory suggests that in order to reduce agency costs (moral hazard and adverse selection), principals may have to purchase information about the agents' actions by investing in information systems (i.e. performance measures) or design a compensation contract that makes agents contingent on the performance measures in the information system (Baiman, 1982).

Relatedly, relationships between actors at different levels of government are profoundly affected by the budgeting process (Forrester as cited in Khan, 2002). At the heart of public budgeting are relationships among agents who provide agency services and principals who allocate resources to service providers (Demski, 1998; Baiman, 1982; Holstrom, 1979). In this study, UPF as a claimant on governmental resources is an agent while Parliament, Ministry of Finance, Planning and Economic Development (MOFPED) and taxpayers who allocate and ration the resources are principals. In this relationship, the principals contract UPF to provide police services to the public, and the main focus for all those involved is the contract (budget) itself but also the quality of services delivered (Parasuraman et al, 1985).

In budgetary relationships, UPF as a government agent is responsible for actually implementing policies and programs mandated by article 212 of the 1995 Constitution of the

Republic of Uganda. To implement the mandate of protecting life and property; maintenance of law and order; detection and prevention of crime; and cooperation with other security agencies and the public generally, the agent (UPF) requires money or budget authority. Following principal-agent theory, the amount of budget authority granted to UPF is determined by the relative dominance of one party over the other during budget negotiations process which, unfortunately, may yield inefficient results leading to budgetary shortfalls. This in turn affects UPF performance (response time, quality and quantity of outputs). This is in tandem with performance measurement using the balanced scorecard according to Kaplan and Norton (1996) model which emphasizes the customer perspective, learning and growth, financial perspective and internal business processes perspective.

Wildavsky (1961) asserts that budgeting is more than allocating the scarce resources between activities; it is about meeting the conflicting needs of a society by bringing about compromises in the political marketplace through incremental adjustment(s) in budget allocation. As Albert Hyde puts it: “budgets record policy outcomes, policy priorities and program goals and objectives, delineate a government’s total service effort; and measure its performance, impact, and overall effectiveness” (Hyde, 1992). Expenditure budgets are considered to be well-formulated if their implementation secures the three objectives of economy, efficiency and effectiveness. These three objectives correspond to the three budgeting functions of control, management and planning, respectively (Allen, 1966)

Locke and Latham (1990) in Goal-Setting Theory of motivation emphasize the important relationship between goals and performance. On a down side, goal-setting may motivate organizations to establish easy rather than difficult goals, focus on a narrow subset of measurable performance indicators while ignoring aspects of job performance that are difficult to measure such as crime prevention resulting from police visibility(Locke &

Latham, 2002). Moreover, setting performance goals is effective in established jobs, but it may not be effective when organizational tasks keep changing due to their unplanned nature as is the case with UPF.

1.2.3 Conceptual Background

The key concepts in the study were budget management and performance. Below presented therefore are cited definitions from scholars and the operational definitions of these key concepts in the study.

Whereas a budget is a financial plan for the future concerning the revenues and costs of a business, budgeting is the the formulation of plans for a given future period, expressed in quantitative terms. Budgets can be stated in financial terms like capital and revenue expenditure budgets, or in non-financial terms, eg, units of production (Appleby, 1994). Budget management, therefore is the process of analyzing, organizing and overseeing the revenue and expenditure of an organization as laid down in her income and spending plan. Budget management was measured by budget preparation, buget execution and monitoring and evaluation practices.

Budget preparation is planning for policy accomplishment, and budget execution is managing the budget plan for policy implementation (McCaffery & Mutty, 1999; McCaffery & Jones, 2004). This study took on this definition of budget preparation. Schiavo-Campo (2007) identified three prerequisites for budget preparation/formulation to ensure that the resulting budget is 'both technically sound and faithful to political directions'. These were: making early decisions on budget priorities; setting hard constraints to ensure aggregate fiscal discipline; and taking a medium-term perspective.

Budget execution is the phase when resources are used to implement the policies incorporated in the budget. As Pitsvada (1983) states: “Budget execution can be defined as the phase of the budget cycle in which agencies actually obligate or commit funds in pursuit of accomplishing programmatic goals.” A major challenge usually faced by many African countries and institutions is to enhance the credibility of the budget by reducing the gap between planned and actual spending.

Poor budget execution can undermine fiscal policy, distort allocations and undermine operational efficiency (Ablo & Reinikka 1998; Stasavage & Moyo 2000). At the same time, however, overly rigid execution rules can be detrimental to performance (Campos & Pradhan 1996; Blöndal 2003). In-year budget cuts can help the government to ensure that aggregate spending remains within planned and prudent levels, but they can also distort institutional budget priorities, especially if such budget releases are lower than projected funding. Budget execution can also undermine fiscal management when there is no effective control of overspending. In order to perform, the spending controls, imposed by the PFMA (2015) on agencies where the possibility of overspending prior to the approval of a supplementary appropriation by the legislature, may be circumvented by accumulating arrears, which in some cases amount to a substantial share of public spending.

In this study, monitoring is defined as the systematic collection and analysis of information (Feuerstein, 1986). It is based on targets set and activities planned during a specified period of time. Evaluation is an in-depth assessment and/or examination, as systematic and objective as possible, of an ongoing or completed project, program or policy, its design, its implementation and its results in relation to the economic, financial, social or other aspects (LeMay, 2010). Monitoring and evaluation therefore help an organization learn by focusing on Efficiency, Effectiveness and Impact of the interventions.

According to Bates and Holton (1995), "performance is a multi-dimensional construct, the measurement of which varies depending on a variety of factors". They purport that Performance is the accomplishment of a given task measured against preset known standards of accuracy, completeness, costs and speed. Thus in a contract, performance is deemed to be the fulfillment of an obligation, in a manner that releases the performer from all liabilities under the contract. Besides, The Oxford English Dictionary defines performance as "the accomplishment, execution, carrying out, and working out of anything ordered or undertaken". In fulfilling its mandate of protecting life and property; maintenance of law and order; detection and prevention of crime; and cooperation with other security agencies and the public generally, the above concepts are central to UPF's service delivery.

1.2.4 Contextual Background

Uganda police was established in 1906 by the colonial administration as a reactionary force. To date, article 211 of the Constitution establishes the UPF and describes its composition, article 212 stipulates its functions as protecting life and property, maintenance of law and order, detection and prevention of crime and cooperation with other security agencies and the public generally while article 213 spells out its command and control (the Constitution of the Republic of Uganda,1995). The Police Act (2006) operationalises the above provisions of the constitution and the Police Standing Orders, which are provided for in Section 6 of the Police Act (2006), regulate the day-to-day management and operations of UPF. For UPF to be able to fulfill its vast mandate as spelt out by the above legal frameworks, budget resource provisions should be matched with the size of population to be policed and pattern of demand for policing services as a result of crime patterns and criminal habits and motives. Currently, UPF measures its performance through a set of performance indicators (MPS FY 2015/16).

Table 1: Comparison of traffic and crime trends in KMP and Entire country

Year	2009	2010	2011	2012	2013	2014
Traffic crashes in KMP	12099	12152	12136	11,153	9651	9,695
Traffic crashes in Country	22,699	22,461	22272	19870	18368	18,686
Proportion of crashes in KMP	53.3%	54.1%	54.5%	56.1%	52.5%	51.9%
Crimes in KMP	29,490	24282	28676	22,644	17071	16305
Crimes in Country	103592	99,917	99321	100465	99959	103720
Proportion of crime in KMP	28.5%	24.3%	28.9%	22.5%	17.1%	15.7%

Source: Annual Crime and Traffic Safety Reports 2009-2014

From table 1 above, it can be seen that crime is dropping within KMP although the traffic cases have more or less stayed the same. Crime reduction could be due to increased deployment of patrollers and other policing resources whereas traffic crashes could be explained by increased volume of vehicles in the city.

Graph of crime rate for the last 10 years

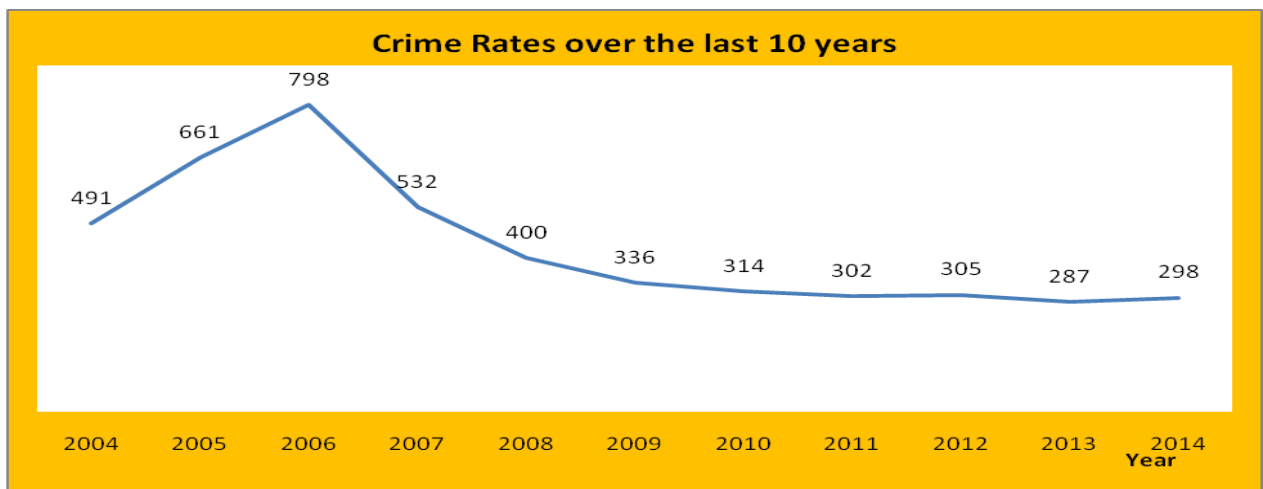


Figure 1: Graph of crime rate for the last 10 years

Source: Annual Crime and Traffic Safety Reports (2009- 2014)

Investments that police made through integration of the local administration police, deliberate recruitment and training cadets and probationary police constables, acquisition of transport

and specialized modern equipment and the general engagement of the community in crime prevention strategies offered some explanations to the downward trend in crime rate.

1.3 Statement of the Problem

It is no longer in dispute that effective budget management practices are central to the performance of any organization globally. In same pursuit and also partly in response to waves of financial impropriety, Government of Uganda implored public organizations to adopt effective budget management practices in order to improve and sustain delivery of public services (Muhakanizi, 2014; Munyambonera & Mayanja, 2015). In this respect, UPF adopted best budget management practices which included budget preparation, budget execution and budget monitoring and evaluation. All these were expected to promote and strengthen the overall performance of UPF including Kampala Metropolitan Police. The adoption of the above budget management practices notwithstanding, the performance of UPF remained below public expectation. Given that UPF operates at half of its required budgetary resources, it may be part of the reason why it may not be responsive to certain eventualities within communities such as fire outbreaks, emergencies or service calls.

For example, in five consecutive Financial Years, UPF persistently experienced budget shortfalls evidenced by large discrepancies between the realistic budget, approved budget and actual budget releases (*The Background to the budget, 2010/11-2016/17*). Although there is evidence of reducing crime rates in the Country, reports still show that the rates are unacceptably high (Annual Crime Reports, 2009-2014). Annual reports show that there are several backlog cases not undertaken, which tremendously affect the quality of services. The same annual reports point at situations where UPF registers delayed accomplishment of assignments and tasks at hand. All these clearly indicate that the UPF still faces a challenge of lackluster performance in several aspects. Based on the above, this study investigated the effect of budget management practices on the performance of the UPF.

1.4 Purpose of the study

The purpose of this study was to investigate the effect of Budget Management Practices on the performance of UPF taking a case of Kampala Metropolitan Police (KMP).

1.5 Objectives of the study

This study had the following specific objectives:

- i). To find out how budget preparation affects performance of KMP.
- ii). To ascertain the effect of budget execution on performance of KMP.
- iii). To establish how budget Monitoring and Evaluation (M&E) practices affect performance of KMP.

1.6 Research questions

The research questions were:

- i). How does budget preparation affect performance of KMP?
- ii). What is the effect of budget execution on performance of KMP?
- iii). How do budget M&E practices affect performance of KMP?

1.7 Research hypotheses

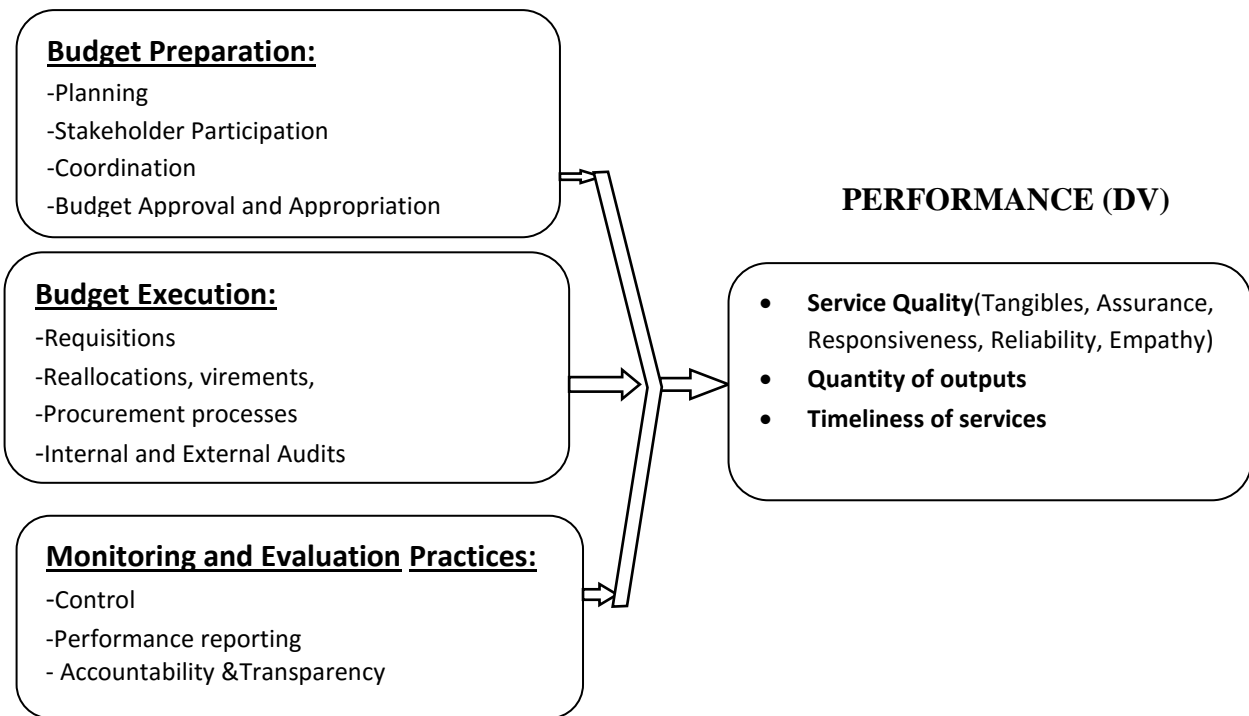
The study tested three hypothesis statements namely:

- i). Budget preparation has a positive significant effect on performance of KMP.
- ii). There is a positive significant effect of budget execution on performance of KMP.
- iii). Budget M&E practices positively affect performance of KMP.

1.8 Conceptual Framework

The conceptual framework in Figure 2 below presents the relationship between budget management practices (budget preparation, budget execution, budget monitoring and evaluation) and performance (quality of services, quantity of outputs and response time to service calls) of the Uganda Police Force (UPF).

BUDGET MANAGEMENT PRACTICES (IV)



Source: Adopted and modified by the Researcher from Sekaran (2003); Parasuraman (1985); Kaplan and Norton (1996)

Figure 2: Conceptual Framework for budget management practices and performance.

To ease conceptualization, budget preparation dimension was viewed to comprise the sub dimensions of Planning, Stakeholder Participation, coordination and Approval and Appropriation of the Budget. The Budget execution dimension was conceptualized to be constituted by requisitions, reallocations, virements, procurement Processes, internal and external Audits. The third dimension, budget monitoring and evaluation, looked at control, performance reporting, accountability & transparency.

According to Basheka (2009), Planning both as a concept and function forms the foundation for the rest of the management functions. When planning is properly conceived and implemented, it can serve as an important mechanism for extracting, distributing and allocating resources (James, 2004, as cited in Basheka, 2009). The planning function

encompasses defining an organization's goals, establishing an overall strategy to achieve those goals and developing a comprehensive hierarchy of plans to integrate and coordinate activities (Robbins, 2001).

Performance measures are quantitative or qualitative ways to characterize and define performance. They provide a tool for organizations to manage progress towards achieving predetermined goals, defining key indicators of organizational performance and customer satisfaction. Performance Measurement is therefore the process of assessing the progress made (actual) towards achieving the predetermined performance goals (baseline). Guest, Michie, Conway and Sheehan (2003) defined performance as outcomes, end results and achievements (negative or positive) arising out of organizational activities. They argued that it was essential to measure strategic practices in terms of outcomes such as: financial measures; measures of output of goods and services such as number of units produced, number of clients attended to, number of errors in the process, customer satisfaction indexes or; measures of employee satisfaction (Locke & Latham, 1990; Guest et al, 2003).

Guest et al (2003) advocated for the adoption of a stakeholders perspective which would ensure that all stakeholders are taken into account when defining outcomes. The need to adopt stakeholders' approach meant that multiple measures of performance outcome would be a better approach in managing stakeholders' expectations. This point of view was anchored on the 'service quality' concept by Parasuraman, Zeithaml, and Berry (1985) whose intention was to ensure that all the interests of the various stakeholders were taken into account. According to Parasuraman et al (1985), Performance is measured through the analysis of service quality dimensions-assurance, reliability, tangibility, responsiveness and empathy. To this is added quantity of outputs and timeliness of responses.

1.9 Significance of the study

These study findings might have provided information to policy makers and policy advocates for reviewing policy on budget management and performance. The study findings might have also enabled Kampala Metropolitan Police to analyze the best practices on budget management practices that can promote and strengthen her overall performance. The findings also added on the body of existing knowledge on budget management and organizational performance in public organizations.

1.10 Justification of the study

Data from Ministerial Policy Statements indicated that police was perennially underfunded and this affected the tempo of their operations and performance. RCDIA¹(2012/13) indicated that police asked for supplementary funding to bridge service delivery gaps. However, the PFMA (2015) closed the window for supplementary funding, leaving UPF with a gapping task of seeking for alternative funding avenues. Perennial budget shortfalls amidst enormous public calls for policing services influenced the study of budget management practices on performance of UPF. The impact of inadequate budgetary resources for provision of policing services is scarcely documented, especially in the arena of law enforcement. This further prompted the interest to investigate the effect of budget management practices on performance of UPF.

1.11 Scope of the study

This section presents the geographical, content and time coverage of the study.

1.11.1 Geographical scope

The study geographical scope was the three regions constituting Kampala Metropolitan Police (KMP-North, KMP-South and KMP-East). KMP provides the springboard for policing

¹RCDIA-Report of the Parliamentary Committee on Defence and Internal Affairs on the Ministerial Policy Statements and budget estimates for the Financial Year 2012/13

prototypes in the country in terms of public order management, traffic control and management, crime rates, infrastructure needs and community participation in policing activities.

1.11.2 Content scope

The study content scope was budget management practices and organizational performance. Budget management practices included budget preparation, budget execution, and monitoring and evaluation practices. On the other hand, performance was measured by service quality, quantity of outputs, and timeliness of service based on the theories of Parasuraman et al (1985) which examines empathy, assurance, responsiveness, tangibles and reliability as important aspects to measure service quality.

1.11.3 Time scope

The study focused on the period 2005-2016 to collect representative policing activities data. In this period Uganda transited from all inclusive governance to multi-party democracy and human rights approach to governance. This shift in governance philosophy bestowed heavy responsibility on the Uganda Police Force's capacity and capabilities to deliver its constitutional mandate of protecting life and property, detecting and preventing crime, keeping law and order and cooperating with other security agencies and the public generally.

1.12 Operational definition of terms and concepts

Assurance is a dimension of service quality related to employee competence if the organization is to gain trust and confidence of customers. It has to do with task focus, order and organization, knowledge and courtesy outlook of the service provider.

Budgeting is financial planning for the future concerning the revenues and costs of a business.

Budget Execution: Includes activities such as apportionments, allotments, obligations and expenditures, funds control, monitoring, analyzing & projecting resource utilization and prevention of anti-deficiency violation

Budget Preparation: involves development of budget estimates and justifications in terms of work plans, submission and responding to formal questions raised by the appropriations subcommittee and subsequent approval

Empathy: refers to caring attitude that an organization shows toward customers. This dimension of service quality calls for individual attention to customers, approachability and caring attitude so as to make them feel special.

Evaluation: An assessment, as systematic and objective as possible, of an ongoing or completed project, program or policy, its design, implementation and results. It is a systematic investigation of the worth or significance of an *object*. Evaluation normally involves some standards, criteria, measures of success, or objectives that describe the value of the object. Evaluation can identify criteria for success, lessons to learn, things to achieve, ways to improve the work, and the means to move forward.

Management: Is the process of planning, organizing, directing and controlling the activities of an institution by utilizing human and material resources so as to effectively and efficiently accomplish functions of teaching, extension work and research

Monitoring: Is the routine collection and analysis of information to track progress against set plans and check compliance to established standards. It helps identify trends and patterns, adapt strategies and inform decisions for project/programme management.

Performance: is the accomplishment of a given task measured against pre-set standards of accuracy, completeness, cost and speed.

Planning: looking to the future and drawing up plans of action

Reliability: refers to the effectiveness, efficiency, accuracy and dependability of a specific service. It is all about what is promised and what is delivered. Eg assurance of public safety.

Responsiveness: refers to the time taken by a service provider to respond to a request, promptness and willingness to help customers. For UPF, fire brigade promises response to customer rescue and emergency calls within 15 minutes.

Services: defined as deeds, processes, and performances, experience felt by a customer.

Service quality: An assessment of how well a delivered service conforms to the client's expectations.

Tangibles: The tangible dimension of service quality is related to the surroundings in which the service is provided to the customers. In a police station, it may be seating arrangement, interior decoration and lighting arrangement, sanitation and appearance of physical facilities, equipment, smartness of personnel, communication materials and other observable characteristics.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

The study investigated the effect of budget management practices on the performance of UPF taking a case of Kampala Metropolitan Police. This chapter presents the theoretical review of literature pertaining the study objectives of budget preparation, budget execution and budget monitoring and evaluation in relation to UPF performance. The chapter also presents a summary of literature review

2.2 Theoretical Review

According to Principal-Agent Theory, information is exchanged so that both sets of participants (principal-agent) might adapt and learn in a dynamic, yet resource constrained environment (Forrester & Adams, 1987). Where there is information asymmetry, “adverse selection” and “moral hazard” problems thrive. Under adverse selection, it’s possible that the principal has incorrectly defined the agent’s responsibility or agenda leading to insufficient budgetary allocations. On the other hand, moral hazard is said to occur if the agent hired by the principal changes his or her behavior in a manner detrimental to the principal. The forms that adverse selection and moral hazard (Stevens, 1993) assume depend upon how principals and agents relate to each other. In the public sector, traditionally, there have been relatively few suppliers (agencies) for any one good or service, and either relatively few purchasers of a service (e.g., the legislature, who makes payment in the form of an appropriation) or purchasers who have little choice in who provides the service like consumers of police services who have little choice but to, say, report crime to the police. In turn, because of the complexity of both the resource allocation process and the service provision process, and

because of the channeling of information that occurs in organizations dependent upon hierarchical relationships, not all parties were likely to have equally good budgetary information.

Perceived Quality (what is the customer's feeling about the product after intended use?)

This is all about impression of a customer after using the product/service. This dimension is directly influenced by any failures of the product/service that are highly visible to the public or the way a customer is treated when a quality-related problem with a product/service is addressed. For example, if one made regular calls for assistance from the police, who almost always arrived late or never came at all, with flimsy excuses, one would probably prefer not calling on them for help whenever confronted with a problem and prefer its competitor such as the army, prisons or even private security organizations. So the victim would rate this dimension very low for the Uganda Police Force.

Service Quality

Service is generally defined as an experience felt by the consumer. Say, in a police station, the way the customer is treated is considered as a service. Services are often intangible in nature. The quality of service is judged by how well the customer is satisfied with the service. Service quality is about comparing performance with the customer expectations. Parasuraman et al (1985) asserts that there are five dimensions of service quality: tangibility, reliability, responsiveness, assurance and empathy.

The tangible dimension of service quality is related to the surroundings in which the service is provided to the customers. In a police station, it may be seating arrangement, interior decoration and lighting arrangement, sanitation and appearance of physical facilities, equipment, smartness, communication materials and other observable characteristics.

Reliability refers to the effectiveness, efficiency, accuracy and dependability of customers on specific service. It is all about what is promised and what is delivered. Like, police assures the public of their safety in all places. Responsiveness refers to the time taken by a service provider to respond to a request, promptness and willingness to help customers. Like, the fire brigade promises response to customer rescue and emergency calls within 15 minutes. The assurance dimension of service quality is related to employee competence if the organization is to gain the trust and confidence of customers. It has to do with task focus, order and organization, knowledge and courtesy outlook of the service provider. Empathy on the other hand refers to caring attitude that an organization shows toward customers. This dimension of service quality calls for individual attention to customers, approachability and caring attitude so as to make them feel special.

Considering the above dimensions, comparisons are made between actual service performance and expectations of customers. The difference between customers' expectations and actual delivery (so-called 'perception') at the time of service performance is known as service quality gap (Parasuraman et al., 1985, 1988).

In regard to performance measurement using the balanced scorecard according to Kaplan and Norton (1996) model, emphasis is placed on customer perspective, learning and growth, financial perspective and internal business processes perspective.

2.3 Review of related literature on budget management practices and performance

This section presents concepts relating to the independent and dependent variables of the study.

2.3.1 Budget preparation and Performance

According to Bland and Rubin (1997) the budget preparation process includes preparing and updating revenue and expenditure projections, developing budget guidelines, requesting estimates from the departments, reviewing departmental estimates for accuracy and conducting executive budget hearings to decide what to recommend for funding. The process involves holding inter-ministerial consultations, consultation with departmental heads coordinated by the directorate of research, planning and development, and the finance department; following a guided timetable provided by ministry of finance through issuance of budget call circulars. The Public Finance Management Act (2015) stipulates the timelines for the budget process. In the context of the Uganda Police Force, budget preparation is done through the Police Advisory Committee (PAC) and Police Council.

Budget preparation has four principal purposes: to fine-tune the strategic plan; to help coordinate the activities of the several parts of the organization; to assign responsibility to managers, to authorize the amounts they are permitted to spend, and to inform them of the performance that is expected of them; and to obtain commitment as a basis for evaluating a manager's actual performance (Robert, 2004). Issuance of budget guidelines through a budget call circular triggers the activities of the the budget committee, initial budget proposals, negotiations, review, revisions and approval of budgets.

Appleby (1994) asserted that taking the structure of the organization into consideration, one then breaks down the numerical statements of plans into constituent parts thus enabling the budgets to correlate planning and allows authority to be delegated without loss of control. Plans reduced to specific figures show where the money is going or where physical input and output have taken place. With this knowledge, a manager can delegate authority more easily in order to make plans effective, within the budget limits.

Simson, Natasha, and Aziz (2011) asserted that Public Finance Management processes in Uganda are structured around the budget cycle. The budget cycle aims to ensure that public expenditure is well planned, executed and accounted for and it comprises the budget formulation/ preparation stage, budget execution and performance reporting. The budget cycle starts with the budgeting formulation process, in which the government, with legislative oversight, plans for the use of the coming year's resources in accordance with policy priorities.

A budget links tasks to be performed to the amount of resources necessary to accomplish those tasks and ensuring that money would be available. The value of the Medium Term Expenditure Framework (MTEF) for planning and budgeting in MDAs: makes budget plans more predictable; can be aligned to the longer term plans of the NDP II and Vision 2040; and highlights priority areas by showing whether expenditure is increasing or decreasing. In this context, UPF's allocations would be predictable with levels of its activities but this apparently is not the case.

Foster and Fozzard (2000) assert that MTEF is a planning tool that seeks to: match expenditures with overall resource availability, thereby ensuring budgetary stabilisation in the short term and define sustainable expenditure levels for the longer-term; guide the sectoral allocation of expenditures in line with government's development priorities, on the basis of a comprehensive review of resources, policy options and their cost; facilitate strategic sector planning by ensuring a more predictable flow of resources on the basis of indicative limits over a three to five year period and the simultaneous programming of recurrent and investment expenditures and both internal and external financing; and improve the efficiency of expenditure, by requiring line agencies to define their mission, objectives and activities and, where possible, link expenditure to measures of performance in terms of outputs and

outcomes. UPF has done this but the resource inflows remain unpredictable. This could be due to the fact that preparation of MTEF is by no means straightforward as there are no hard and fast rules to guide the inter-sectoral allocation of resources that lies at the very heart of the MTEF process.

The budget process shapes decision making throughout the budget cycle's four main stages of; preparation of the budget requests, legislative approval of the budget requests, budget implementation and summary reporting on actual budget transactions. The budget process is an important instrument for translating an agency's priorities and strategic plans into public goods and services. The budget system achieves this by allocating available resources according to the agency's planned objectives over a specific period of time (Afrec, 2005). Preparing a budget requires establishing a set of goals and objectives to guide decision-making; assess community needs, priorities, challenges and opportunities, creating a budget calendar to specify when each task is to be done; and accurately estimating revenue expected during the coming year (Combs, 2003).

Unavoidably, coordination is essential, and means viewing the system as a whole and harmoniously fitting the various budgets together so that all restraining factors are noted and the policy of the company is followed. Techniques of coordination included committees, staff meetings, conferences and programmes (Appleby, 1994). However, it was not clear whether these practices led to effective and efficient budget management practices resulting into better service delivery by UPF.

2.3.2 Budget execution and performance

As guided by Economic Development Policy and Research Department (EDPRD, 2011), upon approval of budget appropriations, MOFPED is responsible for controlling the release of funds, monitoring progress on budget implementation, and managing the cash resources of

the government. Budget execution is the phase in the budget process where resources are used to implement policies incorporated in the budget (Allen & Tommasi, 2001).

The process of budget execution consists of authorization and apportionment, commitment, acquisition and verification of goods and services, issuance of payment orders and subsequent payment. UPF uses planning, finance, procurement and contracts committees as well as end users to fulfill these functions. Overruns may be a reflection of deficiencies in the budget preparation stage, leading to accumulation of arrears while unspent balances may be spelling out difficulties in accessing funds on time. According to Allen and Tommasi (2001), budget execution in UPF follows a sequence of well-defined steps following the spending limits stipulated by Parliament and MOFPED. The accounting officer in UPF monitors and controls the flow of expenditure during the year on the basis of unified system of financial accounts, including personnel expenditures. Regular reports are made to MOFPED comparing actual spending with monthly forecasts based on budget appropriations.

Additionally, Allen and Tommasi further claim that Parliament, MOFPED and Cabinet through Office of the Prime Minister (OPM)-for the case of Uganda, have appropriate responsibilities for reviewing periodic reports on financial performance relative to the budget and for revising targets and/or policies as required by changed economic or financial circumstances. The cash management (or treasury) function is strictly managed through a Treasury Single Account (TSA) under the control of MOFPED and Bank of Uganda (BOU) (Allen & Tommasi, 2001). This process matches well with systems operating in Uganda that UPF conforms to.

Fundamentally, the overruns are sometimes caused by non-compliance with the spending limits defined in the budget when committing expenditures. Since cash allocated to spending

units for appropriated expenditures is generally controlled, these overruns generate spending arrears. These overruns could be a pointer to deficiencies in the budget preparation stage-poor commitments controls, impact of inflation on wages, political pressures/activity or other factor which could not have been foreseen at the time of budget preparation-thus affecting budget execution. In relation to UPF's operational circumstances, these are unavoidable.

2.3.3 Monitoring and Evaluation practices and performance

This sub-section reviews literature on budget monitoring and evaluation practices on organizational performance. It presents literature on monitoring and evaluating against performance.

2.3.3.1 Monitoring performance

Firstly, to keep budget execution under control, budget monitoring is essential using comprehensive performance measures (Allen & Tommasi, 2001). A correctly set performance measure records the output, rather than the input, of spending on specific programs or services (Hatry, 1999).

More to note, implementation of a performance measurement system has a number of advantages. It allows providers and consumers to compare performance over time and across similar agencies referred to as benchmarking. It strengthens accountability because consumers and taxpayers are in a better position to evaluate the services provided given the cost of producing them and, therefore, are in a better position to judge whether service provision is effective and efficient. It enhances transparency because citizens observe and monitor activities more closely. Performance measures reinforce managerial accountability (Solano & Brams, 1996) and often provide an incentive to stimulate staff creativity and productivity. Performance measures further help providers develop budgets on the basis of realistic economic costs and benefits rather than historical patterns (incrementalism).

More still, performance measures are used to determine the effectiveness of service delivery. Effectiveness measures the extent to which an activity contributes to the achievement of the stated goals, objectives, or targets. For example, an activity such as police training may be very efficient in terms of cost per trainee, but its effectiveness will depend on the usefulness of the trained police officer, his reliability and responsiveness to public service calls. When a direct evaluation of the benefits arising from local services is not possible, the demand for services that are subject to quality standards could be measured through citizen surveys, studies of local economic conditions, tallies of requests, compliments or complaints received, or expert evaluations. In this way, a measure of the value of the service provided can be estimated. Thus, effectiveness measures the success not only of doing things, but also of doing them to citizens' satisfaction (Anwar, 2007). Thus for the case of UPF, its effectiveness to detect and prevent crime, keep law and order, protect life and property are what the service beneficiaries measure and judge.

2.3.3.2 Evaluating Performance

Given a set of indicators available for outputs and inputs of a project, the question becomes how one should evaluate the information offered by them. But to assess whether a given level of measure indicates good or bad performance, one has to rely on comparisons. For this purpose, one has to establish benchmarks based on the history of an enterprise and the experience of others. Benchmarks reflect efficiency and productivity or best-practice procedures, depending on what types of indicators are more appropriate for performance assessment. Also, benchmarks are best-practice standards defined by experts or the performance of actual enterprises that are comparable with the one under review (Anwar, 2006).

2.4 Summary of Literature Review

The literature reviewed above suggests commensurate provision of budgetary resources for ample service delivery. It is noted that sound budgetary management practices to mention budget preparation, execution and monitoring and evaluation are critical for organizational cohesion. Bhattacharya (2006) states that for a business firm to be able to sustain its business operations and meet its goals and objectives it must manage its financial practices effectively and prudently. Other factors such as poor staff welfare; corruption; limited infrastructure; all of which are associated with inadequate funding are also cited to constrain the performance of UPF (NDP II, 2015; MPS FY2015/16). CHRI (2006) concurs that the trend in the size of UPF's budget has not matched that of demand for the Force's services in terms of both the growth rate of crime and that of the national population. Due to contemporary issues governing police work, a study deserved to be carried out to establish the status quo. Currently, UPF's funding is characterized by wide divergences among realistic, approved and actual releases, let alone the budgetary cuts in the middle of the financial year.

CHAPTER THREE

METHODOLOGY

3.1 Introduction

The study investigated the effect of budget management practices on the performance of UPF taking a case of Kampala Metropolitan Police. The chapter presents the methods used in conducting the study. It presents the research design, population of the study, sample size selection, sampling techniques, data collection methods, and data collection instruments. The chapter also presents the validity and reliability of instruments, procedure of data collection, data analysis and measurement of variables.

3.2 Research design

This study used a cross sectional research design which is a design that focuses on specific events recorded about a phenomenon over a small period of time in order to enable a one-time investigation of the study problem (Ahuja, 2001; Sekaran, 2003). The design constituted decisions relating to what, where, when, how much and by what means the inquiry was conducted. Further to note, the design was the arrangement of conditions for collection and analysis of data in a manner that combined relevance of the research purpose with the economy in procedure.

3.3 Study population

This study was conducted in Uganda Police Force (UPF) specifically the three regions of KMP North, South and East. KMP was preferred because it provided prototypes for policing needs in the country epitomized at the selected police stations. KMP south has 5 divisions, 11 police stations and 63 police posts; KMP North has 4 divisions, 15 police stations and 71 police posts; while KMP East has 4 divisions, 12 police stations and 57 police posts (Uganda Police Force Statistical Abstract, 2012). The sample population consisted of 123 respondents comprising of 7 UPF Directors, 14 Heads of Departments, 14 Heads of Specialized Units, 14

Commissioned Officers, 40 Non-Commissioned Officers, 5 planners in Ministry of Internal Affairs, 10 budget officers in Ministry of Finance, 5 M&E officers at Office of the Prime Minister and 14 planners in JLOS Institutions.

3.4 Sample size determination

This section looks at how the sample size of 123 respondents for the study was determined using the Krejcie and Morgan (1970) statistical population table as cited in Amin (2005). See Appendix IV). The sampling procedures are presented in Table 2 below

Table 2: Sampling procedures

Population Category	Target Population	Sample size	Sampling Technique
Directors	7	7	Purposive
Planners at Ministry of Internal Affairs	5	5	
Budget officers at Ministry of Finance	10	10	
Planners at JLOS Institutions	17	14	
M&E officers at Office of the Prime Minister	5	5	
Heads of Departments	15	14	Simple random
Heads of Units	15	14	
Commissioned Officers- <i>includes RPCs & DPCs</i>	15	14	
Non-Commissioned Officers	45	40	
TOTAL	134	123	

Source: UPF Staff List (2015) and Public Service Register (2015)

3.5 Sampling techniques and procedures

The study used both probabilistic and non-probabilistic sampling techniques. In particular, simple random sampling was the probabilistic technique used to select population categories including head of units, commissioned officers, non-commissioned officers, budget officers at Ministry of Finance and planners at JLOs and Ministry of Internal Affairs and Finance. The technique was preferred for those categories to avoid bias by providing all individual an equal and independent chance of being selected into the sample (Kothari, 2001).

As for non-probabilistic sampling, purposive sampling technique was used to select respondents from the population who included directors, planners from the Ministry of Internal Affairs, budget officers at Ministry of Finance and M&E officers at Office of the Prime Minister. The technique enabled the researcher to use his judgment and handpick mostly those respondents who were assumed to have more information relevant to the study (Kothari, 2001).

3.6 Data Collection Methods

Data was collected using questionnaires, documentary reviews and interview methods

3.6.1 Questionnaire Survey

The questionnaire survey is a method used to collect quantitative primary data from respondents. The researcher prepared a set of interrelated questions which covered the study objectives (Alreck & Settle, 1996; Denscombe, 2003). The questionnaire was administered to Heads of Department, Heads of specialized units, Commissioned Officers, Non-Commissioned Officers and planners at JLOS institutions. The questionnaires were coded to ease data analysis and covered all thematic areas of the study ranging from budget management practices to measurement of performance of the UPF using the Parasuraman model. The questionnaire was used because it was cheap to administer to the respondents scattered over a large area within a short period of time. It allows respondents to feel free to give information at their own time without the influence of the researcher.

3.6.2 Documentary review

This method was used to collect alpha-numeric information from both published and unpublished sources. The obtained information enabled the researcher to do a comparison and build upon the primary data. The documents used included budget call circulars,

approved estimates of revenue and expenditure (recurrent and development), budget speeches and Ministerial Policy Statements

3.6.3 In-depth Interviews

This method facilitated the gathering of information through direct verbal interaction with key informants. It allowed interviews to be conducted to augment the responses to the questionnaire. It was possible to probe the respondents in order to get clarity over certain questions. The key informants included Directors at police headquarters, planners at Ministry of Internal Affairs, budget officers at Ministry of Finance, M&E officers at Office of the Prime Minister and planners at JLOS Institutions. The method was chosen because it facilitated eliciting of primary qualitative and descriptive information as required to understand perceptions and implications of budget management on performance of UPF. In addition, it involved the use of a semi-structured interview guide as was deemed appropriate since the aforementioned categories of staff had vital information yet no time to fill in questionnaires (Sekaran, 2003).

3.7 Data Collection Instruments

Three instruments namely interview guides, questionnaires and documentary review checklist were developed for data capture.

3.7.1 Interview Guide

In this study, a semi structured interview schedule was used to guide the interviewer and it helped to generate focused responses to budgetary management practices and performance of UPF questions asked was used. Key respondents namely directors, planners at Ministry of Internal Affairs, budget officers at Ministry of Finance, M&E officers at Office of the Prime Minister and planners at JLOS Institutions and directors at UPF. The research effort was time-constrained, entailed some degree of sensitivity/ classified nature of some of the items

of police budget as well as performance management. However, structured interviews provided the depth of useful information, resolved seemingly conflicting information because the researcher had direct opportunity to ask about the apparent conflict (Boyatzis,1998). The guide was structured to include open-ended questions which allowed collection of vast information. It is attached in Appendix II.

3.7.2 Self-administered Questionnaire

This instrument was designed with a set of pre-determined questions for respondents to provide answers. The instrument was designed with both open and mainly closed ended questions (Amin, 2005). The questions were designed based on a five item Likert scale namely (5) for strongly agree, (4) for agree, (3) for not sure while (2) was for disagree and (1) for strongly disagree. (Amin, 2003). The questionnaire was designed with both open and closed ended questions (Amin, 2005). The questionnaire is attached in Appendix I.

3.7.3 Documentary Review Checklist

The instrument consists of a list of documents particularly concerning the topic of interest (Sekaran, 2003). The checklist allowed the researcher to read a number of documents related to budget management practices and organizational performance. Of these included the Ministerial policy statements, background to the budget, budget call circulars, budget speeches, Government annual performance reports, annual crime reports, etc to dig out budget and performance-related information. This substantially enriched the primary data for the study. The documentary review checklist afforded a good source of background information, was relatively inexpensive, unobtrusive, provided a “behind the scenes” look at UPF budget and performance management that could not be directly observable and brought up issues not noted by other means such as crime and budget data. The instrument is attached in Appendix III.

3.8 Validity and Reliability

This section presents at validity and reliability test results for the data collection instruments.

3.8.1 Validity

Validity is the degree to which the results obtained from the analysis of data actually represents the phenomenon under investigation/study. Validity is the most critical criterion and indicates the degree to which an instrument measures what it is supposed to measure. Validity, in other words, is the extent to which differences found with a measuring instrument reflect true differences among those being tested (Kothari, 2001). The type of validity (content, context, construct or criterion or face) to use depends on the objectives of the study.

In this study, content validity was considered by use of the Content Validity Index (CVI) as guided by Amin (2005). Expert judgment of the supervisors was used to verify the validity of the instruments. To assess this, the two supervisors were contacted to evaluate the relevance of each item in the instruments to the objectives. The experts rated each item as either relevant or not relevant. Content Validity Index (C.V.I) = Items rated relevant by both judges divided by the total number of items in the questionnaire was determined as:

$$CVI = \frac{\text{No. of items rated relevant}}{\text{Total No. of items}} = \frac{175}{205} = 0.85$$

As Amin (2005) recommended, for the instrument to be valid, the C.V.I should be at least 0.7

3.8.2 Reliability

Reliability is the measure of the degree to which the research instrument yields consistent results or data after repeated trials (Mugenda & Mugenda, 1999; Sekaran, 2003; Kothari, 2001). Babbie (1986) define reliability as a matter of whether a particular technique applied repeatedly to the same object would yield the same results each time. The reliability of a measure is an indication of the stability and consistency with which the instrument measures

the concept. While stability is the ability of the measure to remain the same over time, consistency refers to the homogeneity of the items in the measure. To establish reliability, the instruments were pilot-tested twice on a group of 10 respondents at a time interval of four weeks. These answered the instrument and thereafter their responses or opinions were entered into SPSS and analysis was done to establish reliability. The results from the pretest were used to modify the items in the instruments. To ensure reliability of quantitative data, the Cronbach's alpha reliability coefficient for Likert-Type scales test was performed. The coefficient is commonly used as a measure of internal consistency or reliability of a psychometric test score for a sample of examinees.

Cronbach's Alpha (α) is a measure of internal consistency originally developed in a context where a set of questions (also called items) are asked to a group of individuals with the objective of measuring a specific construct such as budget management practices or performance. The extent to which all questions contribute positively towards measuring the same concept is known as internal consistency (Cronbach, 2004).

According to Sekaran (2003) some professionals as a rule of thumb, require a reliability of 0.7 or higher (obtained on a substantial sample) before they use an instrument. 10 respondents were used to pilot test the instrument. They were requested to check on questionnaire construction, language clarity and comprehensiveness.

Table 3: Reliability Statistics of Instruments

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	Number of Items
0.878	0.88	175

Source: Primary Data

Table 3 above shows reliability coefficients from the test. It indicates that budget management practices affect performance at an alpha coefficient of 0.878 at pre-test and as

well standardized to 0.880. The results in table 3 show that there is good internal consistency in the items and the questionnaire was therefore applicable to the study.

3.9 Data Collection Procedures

The researcher obtained a letter from Uganda Management Institute, School of Management Sciences (SMS) introducing him to the management of UPF as a researcher. Upon obtaining the requisite permission, the researcher proceeded with data collection starting with administering the questionnaires to UPF technical and operational staffs. The researcher was in charge of conducting interviews with the respective respondents. Data was collected by means of comprehensive self-administered questionnaires specifically designed for this study. The questionnaires were accompanied by a cover letter explaining the purpose of research, risks and benefits to an individual participant, confidentiality issues, etc. Copies of the questionnaires and the cover letter are provided in the appendices. The questions were asked about respondent's experiences of budget management practices and the resulting effect on UPF performance. Respondents were asked to complete the questionnaire and all survey responses were coded, entered into the data editor and analyzed using Statistical Package for the Social Sciences (SPSS) for Windows, version 21. The self-administered questionnaires were administered to 111 respondents and interviews to 12 interviewees. Furthermore, documentary review was conducted to supplement the findings of the interviews and questionnaires.

3.10 Data analysis

Data analysis was both qualitative and quantitative as explained in sub sections 3.10.1 and 3.10.2 respectively.

3.10.1 Quantitative analysis

Data obtained from the self-administered questionnaire was first edited, coded, sorted and cleaned. It was then analyzed using descriptive and inferential statistics. For the descriptive statistics the measures of central tendency specifically mean was used; measures of dispersion specifically included the standard deviation, frequency distributions and percentages. For inferential analysis, Chi-square (χ^2), 'F' statistics for ANOVA, regression & correlation coefficients were computed.

3.10.2 Qualitative Analysis

Qualitative data was continuously analysed at the end of each interview and day. Content and thematic analysis was used to analyse it. Recorded data was transcribed and new code categories identified thematically. The transcribed information was compared with field notes written by the note-taker and later captured on a master sheet for analysis. Furthermore, information from documentary analysis supplemented the study findings. Salient voices from individual or group participants were quoted and reflected in this report's narrative.

3.11 Measurement of variables

A five-point Likert rating scale was used to measure levels of attitude towards the questions (Babbie & Rubin, 2007). Two balanced opposing scales each with two positive and two negative answers, and one neutral answer was used in this study (Brace, 2004). This allowed for the incorporation of stronger as well as softer positive or negative attitudes towards a question (Brace, 2004). Positive scales included "5 = strongly agree" and "4 = Agree" while negative scales use "2 = Disagree" and "1 = strongly disagree." The "3 = neither agree nor disagree/Not Sure" option provided balance and a neutral option for respondents to select from.

3.12 Ethical issues

The major ethical problem anticipated in this study was the privacy of the subjects and confidentiality of their information. To ensure privacy, subjects' details were kept private and not disclosed; they had the right to leave questions which they did not wish to offer the requisite information unanswered, and that the researcher would not put the respondent under pressure if this happened (Mugenda & Mugenda, 2003). Finally, to ensure confidentiality, the subjects were made aware of the study by informing them that it was solely for academic purposes (Amin, 2005).

CHAPTER FOUR

PRESENTATION, ANALYSIS AND INTERPRETATION OF FINDINGS

4.1 Introduction

The study investigated the effect of budget management practices on the performance of UPF taking a case of Kampala Metropolitan Police. This chapter presents, analyzes and interprets the study findings. In particular, the chapter presents the response rate, findings on background characteristics of respondents and the empirical findings

4.2 Response Rate

The response rate is a computation obtained after data collection using key instruments. The rate is calculated by looking at the proportion target versus actual respondents who successfully participated in the study. The response rate findings of the study are presented in Table 4 below

Table 4: Response Rate

Instrument	Target response	Actual response	Response rate (%)
Questionnaire	122	115	94.26%
Interview guide	12	8	66.67%
Total	134	123	91.79%

Source: Primary data

From Table 4 above, out of 122 questionnaires administered, 115 were filled and returned implying a response rate of 94.26%. Then, out of the scheduled 12 interviews, only 8 were actually conducted making a response rate of 66.67%. The overall response rate therefore, was 91.79%. The response rate of 91.79% was deemed good enough since it was over and above the 50% suggested by Amin (2005). This response rate was achieved through constant follow-up of respondents.

4.3 Background Information of the Respondents

The background characteristics of respondents were observed by the study and findings are presented in the next sub-sections

4.3.1 Rank of the respondents in Uganda Police Force (UPF)

The rank characteristics of respondents were established and are presented in Table 5 below.

Table 5: Rank of the respondents

Rank of respondents	Target Response	Actual Response
Gazetted Officers	40	30%
Inspectorate Officer	24	18%
NCO	19	14%
Other ranks	15	11%
Planners, Economists and M&E professional	25	19%
Total	123	100

Source: Primary data

From table 5 above, gazetted officers formed 30%, Planners, Economists and M&E professionals constituted 19%, the inspectorate officers formed 18% of respondents, NCO represented by 14% and other ranks were 11%. In UPF, other ranks are the subordinates, NCOs and inspectorates are line managers while gazetted officers (Heads of units, department and directors) constitute middle managers and top management. This implies that the study was representative of respondents' ranks and organizational management and responsibilities in the delivery of police services in Kampala Metropolitan Police Area. Further still, expert opinion from economists, planners and M&E experts lent good credence to the study findings.

4.3.2 Age of Respondents

The age of respondents were established by asking them to indicate a tick against the age categories as contained in the questionnaire.

Table 6: Age of respondents

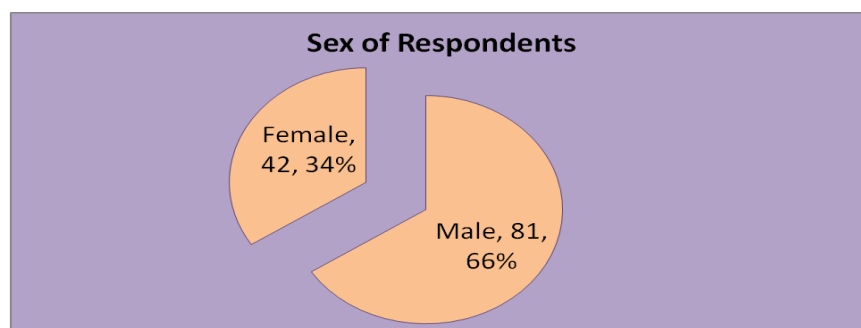
Age of respondents	Frequency (n)	Percentage (%)
18-22 years	2	2%
23-27 years	9	7%
28-32 years	24	20%
33-37 years	38	31%
38-42 years	27	22%
43-47 years	11	9%
48-52 years	5	4%
53-57 years	7	6%
Total	123	100%

Source: Primary data

As shown in Table 6 above, most of the respondents were aged between '33-37' years with 31% followed by '38-42' years with 22%, '28-32' years with 20% and the least was '18-22' years with 2%. Since the majority of respondents (88) 72% were over 32 years of age, the study was informed by mature respondents who were expected to understand and appreciate the study interest. Such people could be relied on to meaningfully inform the study.

4.3.3 Gender of the Respondents

Data was collected about the gender of respondents. This was done to establish whether gender had a stake in budget practices and performance of the UPF. The responses that were obtained are presented in the figure provided below.



Source: Primary data

Figure 3: Sex of respondents

As shown in figure 3 above, majority of the respondents were male with 81(66%) while females were 42(34%) suggesting a fair representation of gender of UPF in managing budgets as well as ensuring better performance. Such gender representativeness could be attributable to the affirmative policy of gender emancipation in Government while promoting equal rights to services in all sectors.

4.3.4 Education levels of Respondents

Respondents in this study were requested to provide their opinion about their education levels. Table 7 below shows the results that were computed.

Table 7: Education levels of respondents

Education Category		Frequency	Valid Percent	Cumulative Percent
Valid	Secondary	33	26.8	26.8
	Diploma	20	16.3	43.1
	University Degree	46	37.4	80.5
	Masters	24	19.5	100.0
	Total	123	100.0	

Source: Primary data

Table 7 above indicates that the majority of the respondents (56.9% were degree and masters holders), diploma holders with 16.6% and secondary education at 26.8%. This finding implied that all the respondents had enough academic background to understand and appreciate the study objectives and thus provide accurate information.

Table 8: Marital Status and Religious affiliation of Respondent

Marital Status				Religious Affiliation		
		Frequency	Percent	Religion	Frequency	Percent
Valid	Single	22	17.9	Catholic	40	32.5
	Married	98	79.7	Protestant	67	54.5
	Widowed	2	1.6	Muslim	7	5.7
	Separated	1	.8	Others	9	7.3
	Total	123	100.0	Total	123	100.0

Source: Primary data

Table 8 above indicates that a majority all respondents were affiliated to a religious group with 98(79.7%) married. This was an indication of a morally upright group of respondents with responsibility and sense of service.

4.4 Empirical Findings

This section presents the descriptive findings of the study objectives. Analysis of the findings involved summing up all the respondents' answers to the questions to get a frequency of respondents.

4.4.1 Question one: How does budget preparation affect the performance of Kampala Metropolitan Police?

The first objective of the study was to examine the effect of budget preparation on performance in KMP. A set of question statements were administered to respondents to establish the extent to which they agreed with the objective. The responses were measured on a five point Likert scale ranging from (5= Strongly Agreed, 4= Agree, 3= Not Sure, 2= Disagree, 1= Strongly Disagree). The findings are presented in Table 9 below

Table 9: Respondents' opinion about budget preparation

Budget Preparation Features/Characteristics that contribute to Sound Budget Management							
	Least Important	Less Important	Important	Very Important	Most Important	Mean	Std Dev
Applicability of PFMA	1(0.8%)	19(15.4%)	25(20.3%)	37(30.1%)	41(33.3%)	3.80	1.09
Output Based Budgeting	3(2.5%)	13(10.7%)	34(27.9%)	46(37.7%)	26(21.3%)	3.65	1.01
PFM devts-MTEF, TSA, EFT	3(2.4%)	17(13.8%)	36(29.3%)	21(17.1%)	46(37.4%)	3.73	1.17
Participatory Budgeting	6(4.9%)	31(25.2%)	20(16.3%)	10(8.1%)	56(45.5%)	3.64	1.40
Focus on results-outputs rather than rules	3(2.4%)	29(23.6%)	21(17.1%)	8(6.5%)	62(50.4%)	3.79	1.34
clearly defined objectives and specified outputs	22(17.9%)	47(38.2%)	25(20.3%)	17(13.8%)	12(9.8%)	2.59	1.21
Risk management principles followed	5(4.1%)	23(19.0%)	26(21.5%)	26(21.5%)	41(33.9%)	3.62	1.25

Source: Primary data

Table 9 above shows that respondents underscored the applicability of Public Finance Management Act(63.4%), Output Based Budgeting(59%), participatory budgeting(53.6%), Applicability of PFM devts-MTEF, TSA, EFT (54.5%), focus on results/outputs(56.9%) and risk management(55.4%) as features/characteristics of sound budget management. As can be seen from the table, the means of these factors are above median score three (3) on the five-point Likert scale indicating that the respondents agreed that UPF should focus on these factors during budget preparation. Clearly defined objectives and specified outputs was rated less important.

Table 10: Factors to consider for effective budget preparation

Budget Preparation factors for effective budgeting systems							
	Very Low	Low	Moderate	High	Very High	Mean	Std Dev
Coordination and cooperation	20(16.8%)	28(23.5%)	31(26.1%)	20(16.8%)	20(16.8%)	2.93	1.33
Integration of recurrent development and budgets	21(18.4%)	15(13.2%)	38(33.3%)	26(22.8%)	14(12.3%)	2.97	1.27
Linkage with Medium Term Expenditure Framework	17(15.6%)	16(14.7%)	37(33.9%)	17(15.6%)	22(20.20%)	3.10	1.32
Comprehensiveness of budget consultations and preparation	18(16.2%)	10(9.0%)	39(35.1%)	23(20.7%)	21(18.9%)	3.17	1.3
Stakeholder participation	23(19.8%)	19(16.4%)	21(18.1%)	25(21.6%)	28(24.1%)	3.14	1.46
Negotiations during budget preparation	19(17.0%)	23(20.5%)	34(30.4%)	25(22.3%)	11(9.8%)	2.88	1.22
Strategic, Tactical and Operational Planning	25(22.3%)	17(15.2%)	14(12.5%)	31(27.7%)	25(22.3%)	3.13	1.49
Approvals and appropriations of the budget	20(18.2%)	15(13.6%)	31(28.2%)	24(21.8%)	20(18.2%)	3.08	1.35

Source: Primary data

On further exploring factors rated important for effective budgeting systems in table 10 above, the following were rated above the median score of 3 on the 5-point Likert scale: linkages with Medium Term Expenditure Framework (MTEF) (Mean=3.1; 35.8%

respondents), comprehensiveness during budget consultations (mean= 3.17; 39.6% respondents), stakeholder participation (mean=3.14; 45.7% respondents), strategic, tactical and operational planning (mean=3.13; 50.0% respondents), and approvals and appropriation of the budget (mean=3,08; 40.0% respondents). This indicated respondents' agreement that UPF should focus on these factors during budget preparation. Unexpectedly, factors such as coordination and cooperation, integration of the recurrent and development budgets, negotiations during budget preparation were found to be below the average position.

From a qualitative point of view, a number of respondents provided their opinion about the study for instance: From the verbatim expressions, a respondent said:

“Our submissions are rarely considered and recommended budget ceilings should be opened up to accommodate the requirements. Another one recommended that the lowest ranks should also be consulted when in budget preparations. In another interview, a respondent contended that inclusiveness in budget preparation helps in setting the right priorities, motivates police officers involved and therefore affects performance since it gives a sense of direction on what achievement for a certain period should be.

An economist also observed that:

“When a budget is prepared without involving managers at different levels, inadequate funding can be result in some departments leading to inadequacies in service delivery. it lays the foundation for service delivery through candid resource allocation thus the better this process, the better the implementation and thus service delivery”.

In documentary review, UPF work plans reflected in the Ministerial policy statements (FY 2006/07-2015/16) attested to this.

4.4.1.1 Regression results for budget preparation and performance of UPF

The regression analysis was adopted to tell the variance that budget preparation had on performance of UPF. In addition, the hypothesis one was tested and results are presented in Table 11 below.

Null hypothesis (H₀): Budget preparation and performance of UPF are independent

Alternative hypothesis (H_A): Budget preparation and performance of UPF are dependent

Table 11: Regression for budget preparation

Chi-Square Tests			
	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	37.961 ^a	16	.002
Likelihood Ratio	40.848	16	.001
Linear-by-Linear Association	13.599	1	.000
N of Valid Cases	123		

a. 14 cells (56.0%) have expected count less than 5. The minimum expected count is .20.

Source: Primary Data

Table 11 above shows that the p-value=0.002 for the Pearson chi-square is less than $\alpha = 0.05$; the null hypothesis that there is no association between budget preparation and performance of UPF was rejected in favour of the alternative that there is a relationship between budget preparation and performance. In addition, linear by linear association =13.599 is significant with a p-value ($p < 0.001$) suggesting that a 1% positive change in budget preparation tends to give rise to 13.599 points improved performance of the Uganda Police Force in a given period of time.

4.4.2 Research question two: What is the effect of budget execution on the performance of Kampala Metropolitan Police?

The respondents were asked to indicate their level of agreement on budget execution and performance of Uganda Police Force. This was the second objective sought to determine the effect of budget execution on performance of UPF. Results are presented in Table 12 below:

Table 12: Respondents’ opinion about budget execution on performance of UPF

Budget Execution Features/Characteristics that contribute to Sound Budget Management							
	Least Important	Less Important	Important	Very Important	Most Important	Mean	Std Dev
Applicability of PFM devts- Treasury regulations	8(6.5%)	18(14.6%)	23(18.7%)	31(25.2%)	43(35.0%)	3.67	1.27
Appropriate internal controls	3(2.4%)	34(27.6%)	13(10.6%)	10(8.1%)	63(51.2%)	3.78	1.38
Responsibility of managers	13(10.6%)	38(30.9%)	14(11.4%)	13(10.6%)	45(36.6%)	3.32	1.49
Performance agreements	16(13.0%)	1(0.8%)	35(28.5%)	21(17.1%)	50(40.7%)	3.72	1.35
Executives have flexibility & discretion	0(0.0%)	21(17.2%)	39(32.0%)	27(22.1%)	35(28.7%)	3.62	1.08
Incentives for improved efficiency	2(1.7%)	20(16.7%)	32(26.7%)	19(15.8%)	47(39.2%)	3.74	1.19
Non-financial measures of outputs	9(7.8%)	28(24.1%)	42(36.2%)	26(22.4%)	11(9.5%)	3.02	1.08

Source: Primary data

In table 12 above, analysis of factors rated important for effective budgeting systems: Applicability of PFM developments-Treasury regulations(mean=3.67; 60.2%respondents), Appropriate internal controls(mean=3.78; 59.3% respondents), Responsibility of managers (mean=3.32; 47.2% respondents), Performance agreements/contracts (mean=3,72; 57.8% respondents), flexibility & discretion of executives(mean=3.62; 50.8% respondents), Incentives for improved efficiency (mean=3.74; 55% respondents) and Non-financial

measures of outputs(mean=3.02; 31.9% respondents) were all scored above median score 3 on the 5-point Likert scale. This is an indicator that the respondents agreed that UPF should focus on these factors during budget execution.

Additional budget execution processes are analysed in table 13 below:

Table 13: Budget Execution Processes

Budget Execution Processes							
	Never	Rarely	Some of the time	Most of the time	Always	Mean	Std Dev
Requisitions	11(10.3%)	10(9.3%)	3(2.8%)	12(11.2%)	71(66.4%)	4.14	1.41
Reallocations	21(19.8%)	13(12.3%)	16(15.1%)	9(8.5%)	47(44.3%)	3.45	1.61
Virements	26(26.0%)	17(17.0%)	16(16.0%)	5(5.0%)	36(36.0%)	3.08	1.65
Procurement	18(16.7%)	13(12.0%)	9(8.3%)	15(13.9%)	53(49.1%)	3.67	1.57
Cash planning	22(20.6%)	15(14.0%)	7(6.5%)	11(10.3%)	52(48.6%)	3.52	1.66
Audits	23(21.7%)	10(9.4%)	12(11.3%)	10(9.4%)	51(48.1%)	3.53	1.65
Payments	17(15.7%)	11(10.2%)	7(6.5%)	13(12.0%)	60(55.6%)	3.81	1.56
Others-Verification, vouching, warrants	22(30.1%)	13(17.8%)	2(2.7%)	6(8.2%)	30(41.1%)	3.12	1.77

Source: Primary data

The empirical findings presented in table 13 above revealed that 83(77.6%) of the respondents; mean = 4.14 and standard deviation = 1.41 agreed that requisition for funds are made during budget execution in line with accounting requirements. In light of the fact that some of UPF's operational activities such as public demonstrations and riots, terror incidents and waves of violent crimes are not easily foreseeable 56(52.8%) of the respondents with mean =3.45 and standard deviation=1.61 were of the opinion that reallocations are allowable to enable UPF execute its mandate of protecting life and property, detecting and preventing crime and keeping law and order. Equally, 41(41%) of the respondents with mean=3.08 and standard deviation=1.65 agreed that virements are done according to public finance management regulations. 68(63%) of the respondents with mean=3.67 and standard

deviation=1.57 agreed that UPF has approved procurement plans fully executed while 28.7 disagreed, overall suggestive of the view that all purchases made were in line with procurement plans which ensures that UPF realizes better performance. In addition, procurement plan implementation findings were based on to inform decision making for proper planning and budgeting.

To note, results computed for Cash planning (mean=3.52; 58.9% respondents), Audits (mean=3.53; 57.5% respondents), Payments (mean=3.81; 67.6% respondents) and Others-Verification, vouching, warrants (mean=3.12; 49.3% respondents) revealed that decisive budget execution is vital for successful implementation of planned activities. This is simply because their means are all above the median score of 3 on the 5-point Likert scale. These results are further suggestive of existence and adherence to internal control and commitment systems.

From a qualitative perspective, it can be noted that a number of responses were solicited for instance: One of the interviewees (planner) said:

“We have a challenge of budget cuts and delayed releases at times, so we request central government to consider our submissions to enable effective implementation of the budget. Delayed releases affect procurement and budget absorption”.

Another respondent raised a concern that:

“A budget if not well executed creates tension, frustration, deficits, extortion of priorities, diversion of resources, misallocation and failure to accomplish mission”.

On the other hand, one of the police officer showed confidence by voicing out that:

“Proper execution improves service delivery, however, the Unplanned policing services especially of operational nature take the priority within the police mandate although it ultimately affects delivery of planned outputs”.

The UPF performance report for financial years 2006/07-2014/15- (quarterly budget & procurement performance reports) are in consonance well with this verbatim concern.

4.4.2.1 Regression results for budget execution and performance of UPF

The regression analysis was adopted to tell the variance that budget execution had on performance of UPF. In addition, the hypothesis one was tested and results are presented in Table 14 below.

Table 14: Regression results for budget execution

Chi-Square Tests			
	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	26.828 ^a	16	.043
Likelihood Ratio	30.625	16	.015
Linear-by-Linear Association	14.669	1	.000
N of Valid Cases	123		
a. 13 cells (52.0%) have expected count less than 5. The minimum expected count is .39.			

Source: Primary data

As revealed by the p-value =0.043 which is less than $\alpha=0.05$ in the Pearson chi-square row in Table 14 above, the study rejected the null hypothesis that there is no effect of budget execution on performance of KMP, in favour of the alternative hypothesis that there is an association between budget execution and performance. Linear-by-Linear Association = 14.669 with a p-value ($p<0.001$) suggests a significant linear association between budget execution and performance of KMP.

4.4.3 Research question three: How do budget M&E practices affect the performance of Kampala Metropolitan Police?

The respondents were asked to indicate their level of agreement on monitoring and evaluation and performance of Uganda Police Force.

4.4.3.1 Monitoring & Evaluation practices and performance of UPF

The third objective of the study found out how budget M&E affected the performance of UPF and the results are presented in Table 15 below.

Table 15: Respondents' opinion about budget M&E and Performance of UPF

Monitoring and Evaluation factors for effective budgeting systems							
	Very Low	Low	Moderate	High	Very High	Mean	Std Dev
Transparency	28(23.3%)	1(0.8%)	24(20.0%)	19(15.8%)	48(40.0%)	3.48	1.58
Budget Monitoring and control	8(6.7%)	29(24.4%)	25(21.0%)	18(15.1%)	39(32.8%)	3.43	1.34
Accountability & Credibility	20(17.1%)	14(12.0%)	24(20.5%)	29(24.8%)	30(25.6%)	3.30	1.42
Performance measurement and reporting	18(15.7%)	9(7.8%)	34(29.6%)	24(20.9%)	30(26.1%)	3.34	1.36
Organization's financial policy supports funding M&E operations	2 (2.5%)	5 (6.3%)	23 (28.8%)	37 (46.3%)	13 (16.3%)	3.67	0.91

Source: Primary data

Results presented in table 15 above revealed that: 67(55.8%) of the respondents agreed Transparency (mean=3.48, std dev=1.58); 57(47.9%)of the respondents agreed Budget Monitoring and control(mean=3.48; std dev=1.34); 59(50.4%) of the respondents agreed Accountability & Credibility (mean=3.30; std dev=1.42); 54(47%) of the respondents agreed Performance measurement and reporting (men=3.34; std dev=1.36) and 50(62.6%) of the respondents agreed Organization's financial policy supports funding M&E operations (mean= 3.67, std dev=0.91) contribute to UPFs organizational performance in KMP.

The means of the findings are above the median score of 3 for the 5-point Likert scale suggesting that UPF through its designated officials made sure that planned activities were measured against actual outputs for purposes of measurement of extent of performance.

To complement on the findings are qualitative responses that were obtained where for instance an interviewee voiced out that:

“We appreciate monitoring and evaluation in decision making but it has not yet been cascaded to lower units, so we request management of UPF to conduct refresher trainings in M&E”

An M&E specialist observed that:

“Monitoring and evaluation ensures right implementation of work plans & correction in case of deviations, deters embezzlement of institutional funds, identifies loopholes during planning, fosters accountability as it provides checks and balances necessary for compliance to the agreed plans”

Further findings as revealed by an economist asserted:

“M&E often generates reports that contribute to transparency & accountability, reveals mistakes and offers paths for learning and improvement; avoids duplication, shoddy work & substandard products, enables identification of gaps which improves planning & budgeting for the force and provides a sound basis for raising funds”

Additionally, another interviewee pointed out that:

“M&E helps to control wastage and abuse of funds, ensures availability of operational logistics, eliminates ghost workers hence smooth running of the force. However, little effort is put on M&E and therefore its impact is not seen/visible in government institutions”, the respondent added”.

Documentary evidence from budget speeches (2010/11-2016/17), ministerial policy statements (2009/10- 2016/17) and Government Annual Performance Reports (GAPR) 2011/12 were in tandem with this.

4.4.3.2 Regression results for budget M&E and Performance of UPF

The regression analysis was adopted to tell the variance that budget M&E had on performance of UPF. In addition, the hypothesis three was tested and results are presented in table 16 below.

Table 16: Monitoring & Evaluation practices and performance of UPF

Chi-Square Tests			
	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	36.836 ^a	16	.002
Likelihood Ratio	40.055	16	.001
Linear-by-Linear Association	20.543	1	.000
N of Valid Cases	123		

a. 14 cells (56.0%) have expected count less than 5. The minimum expected count is .49.

Source: Primary Data

Based on the chi-square test results above, since the P-value for Pearson chi-square value ($p=0.002$) is less than 0.05, the null hypothesis (H_0) that Budget M&E practices have no association with performance of KMP was rejected in favour of the alternative (H_A) that there is a relationship between budget monitoring and evaluation practices and performance of the UPF. In addition, Linear-by Linear Association = 20.543 with a p-value significance ($p<0.001$) suggests a strong positive association between budget monitoring and evaluation practices and performance of UPF. The reviewed documents; Budget Performance and audit reports indicated that internal reporting at UPF is done on a frequent basis further confounding to the above findings.

4.4.3.3 Correlation results for budget preparation, budget execution and budget M&E and Performance of UPF

Table 17: Correlation between budget preparation, execution, M&E and Performance

Correlations ^b					
		Budget Preparation	Budget Execution	Budget M&E Practices	UPF Performance
Budget Preparation	Pearson Correlation	1	.283**	.390**	.407**
	Sig. (2-tailed)		.002	.000	.000
Budget Execution	Pearson Correlation	.283**	1	.283**	.379**
	Sig. (2-tailed)	.002		.002	.000
Budget M&E Practices	Pearson Correlation	.390**	.283**	1	.484**
	Sig. (2-tailed)	.000	.002		.000
**. Correlation is significant at the 0.01 level (2-tailed).					
b. Listwise N=123					

Source: Primary data

The results in table 17 above indicate statistically significant association between preparation, execution and monitoring of the budget and the performance of UPF since their p-values ($p < 0.001$) are all less than $\alpha = 0.01$. The Pearson correlation coefficients $r = 0.407$, 0.379 and 0.484 for budget preparation, budget execution and budget monitoring and evaluation respectively reveal a positive moderate relationship between these variables and performance of the institution.

It's also interesting to note that budget management variables also have a relationship amongst themselves. The implication is that a well prepared budget can easily be executed and monitored to yield the desired outputs. However, a badly conceived budget will be extremely difficult to implement and therefore achievement of results may be a nightmare for the institution. In this case as anticipated by principal-agent theory, fulfillment of the principal's aspirations as entrusted to the agent would be highly applauded.

Table 18: Correlation between components of Independent variable (IV) and the dependent variable (V)

Correlations ^c				
		Service Quality	Response Time	Quantity of Outputs
Budget Preparation	Pearson Correlation	.255**	.224*	.524**
	Sig. (2-tailed)	0.004	0.013	0.000
Budget Execution	Pearson Correlation	.285**	.240**	.291**
	Sig. (2-tailed)	0.001	0.008	0.001
Budget M&E Practices	Pearson Correlation	.277**	.205*	.465**
	Sig. (2-tailed)	0.002	0.023	0.000
**. Correlation is significant at the 0.01 level (2-tailed).				
*. Correlation is significant at the 0.05 level (2-tailed).				
c. Listwise N=123				

Source: Primary data

As seen from table 18 above, results reveal that there is a statistically significant relationship between budget preparation and service quality, response time and quantity of outputs since the respective p-values ($p=0.004$, 0.013 , 0.000) are all less than $\alpha=0.05$. Although there is a weak correlation ($r=0.255$, $r=0.224$) respectively between budget preparation and quality of services and response time, quantity of outputs/services and budget preparation are moderately correlated with a Pearson correlation coefficient $r=0.524$.

Similarly, results reveal that there is a statistically significant relationship between either budget execution or budget monitoring and evaluation and service quality, response time and quantity of services/outputs delivered since their p-values are all less than $\alpha=0.05$ as shown in table 18 above. However, the correlation is weak since Pearson coefficients are all less than 0.3 except for monitoring and evaluation that moderately affects quantity of outputs delivered with $r=0.465$. The more effort is put in predictor variables of budget management therefore, the more likely that performance will improve as revealed by the foregoing results.

4.4.4.4 Regression results for IV (Budget management practices) and Dv (performance of UPF)

The study investigated the effect of Budget Management Practices on the performance of UPF taking a case of Kampala Metropolitan Police. The multi-regression technique was used to determine the overall variance of budget preparation, budget execution, M&E on performance of UPF. The results are presented in Tables 19, 20 and 21 below.

Table 19: Regression Model Summary

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.578 ^a	.334	.318	.98205

a. Predictors: (Constant), Budget M&E Practices, Budget Preparation, Budget Execution

Source: Primary data

Table 20: Comparison of contribution of explanatory variables to the model

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	57.640	3	19.213	19.922	.000 ^b
	Residual	114.767	119	.964		
	Total	172.407	122			

a. Dependent Variable: UPF Performance

b. Predictors: (Constant), Budget M&E Practices, Budget Preparation, Budget Execution Factors

Source: Primary data

Table 21: Multi-regression analysis for budget management on performance of UPF

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.512	.293		5.165	.000
	Budget Preparation	.176	.069	.212	2.557	.012
	Budget Execution	.240	.086	.223	2.804	.006
	Budget M&E Practices	.290	.071	.338	4.084	.000

a. Dependent Variable: UPF Performance

Source: Primary data

From the analysis in table 19 above, the coefficient of determination $R^2 = 0.334$ suggests that the variables of budget preparation, budget execution and budget monitoring and evaluation significantly explain 33.4% of the variability of UPF performance. The ANOVA ‘F’ score of 19.922 in table 20 above is significant with a p-value ($p < 0.001$) implying that we substantiate the null hypothesis that budget preparation, execution, monitoring and evaluation all have an effect on the performance of UPF. See the model adopted and used below

Regression Model

$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3$, where;

Y = Performance of UPF; X_1 = Budget Preparation; X_2 = Budget Execution;

X_3 = Budget Monitoring and Evaluation; β_0 = Constant; β_1, β_2 & β_3 = Coefficients

Therefore the regression model is $Y = 1.512 + 0.176X_1 + 0.24X_2 + 0.29X_3$

Performance=1.512+0.176BudPreparation +0.24Bud execution + 0.29M&E

The regression coefficients shown in table 21 above indicate that; $\beta_0 = 1.512$; $\beta_1=0.176$, $\beta_2=0.24$ and $\beta_3=0.29$ are all significant with respective p-values 0.012, 0.006 and 0.000 all less than the alpha value of 0.05

As shown by the regression model above, a positive change in X_1 (Budget preparation), X_2 (Budget execution) and X_3 (Budget monitoring and Evaluation) would automatically lead to a positive change in Y (Performance). Therefore a unit increase in budget preparation would lead to 17.6% change in performance keeping other factors constant. Similarly a unit change in budget execution would lead to 24% increase in performance while a 1% change in budget monitoring and evaluation would post 29% increase in performance, keeping other factors constant. In conclusion, budget preparation, execution and M&E were found to significantly affect the performance of UPF.

More still, by implementing prudent predictor variables of budget management practices, findings additionally revealed in table 22 below that quality of police services measured through tangibility, reliability, responsiveness, assurance and empathy; quantity of outputs measured through performance indicators such as crime rate, accident fatality rate and police response time would tremendously improve the dependent variable of performance of KMP.

Table 22: Summary findings on police response time, quality and quantity of outputs

	Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree	Mean	Std Dev
Tangibility	3(2.4%)	12(9.8%)	52(42.3%)	48(39.0%)	8(6.5%)	3.37	0.84
Responsiveness	3(2.4%)	14(11.4%)	57(46.3%)	39(31.7%)	10(8.1%)	3.32	0.87
Reliability	4(3.3%)	19(15.4%)	55(44.7%)	39(31.7%)	6(4.9%)	3.20	0.87
Assurance	4(3.3%)	16(13.0%)	30(24.4%)	58(47.2%)	15(12.2%)	3.52	0.98
Empathy	4(3.3%)	22(17.9%)	41(33.3%)	46(37.4%)	10(8.1%)	3.29	0.96
Quantity of Outputs	0(0.0%)	20(16.3%)	33(26.8%)	12(9.8%)	58(47.2%)	3.88	1.18
Police Response Time	0(0.0%)	8(6.5%)	86(69.9%)	28(22.8%)	1(0.8%)	3.18	0.54

Source: Primary data

CHAPTER FIVE

SUMMARY, DISCUSSION, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

The study investigated the effect of Budget management practices on the performance of UPF taking a case of Kampala Metropolitan Police. This chapter presents the summary of the findings, conclusions and recommendations objective by objective

5.2 Summary of the Findings

The section presents a summary of findings by the study's themes.

5.2.1 Background Characteristics Findings

General findings of the study revealed that response rate of 91.79% was considered good enough since it was above 50% suggested by Amin (2005). Managerial level engagement indicated that gazetted officers who carry out the function of middle and top management of the Uganda Police Force formed 30% while expert opinion of Planners, Economists and M&E professionals constituted 19%. This was a good representation in terms of understanding budget management practices and its implications on the performance of an institution. A majority of respondents (88) 72% were over 32 years of age implying they could be relied on as they were presumably mature enough to comprehend and appreciate the study interest. The study was considered gender sensitive at 81(66%) male and 42(34%) females representation. At least 56.9% of the respondents (degree and masters holders) had sound academic background to understand the study. All respondents were found to be affiliated to a religious group with 98(79.7%) married. This depicted a morally upright group of respondents with responsibility and sense of service.

5.2.2 Budget Preparation and the Performance of UPF

Empirical results showed that UPF carried out budget preparations according to the laid out procedures in the budgeting process. Respondents agreed that UPF focus on factors such as linkages with Medium Term Expenditure Framework (MTEF), comprehensiveness during budget consultations, stakeholder participation, strategic, tactical and operational planning, and approvals and appropriation of the budget were critical during budget preparation. Unexpectedly, however, factors such as coordination and cooperation, integration of the recurrent and development budgets, negotiations during budget preparation were rated below the average position. This was supported by the P-value = 0.012 indicating that there is a positive significant relationship between budget preparation and the performance of UPF. Budget preparation therefore, was found to have a positive significant effect on the performance of UPF.

5.2.3 Budget Execution and Performance of UPF

The regression model of the study established that there was a 25.6% positive linear relationship between budget execution processes and performance of UPF. Factors such as applicability of treasury regulations, appropriate internal controls, Responsibility of managers, Performance agreements/contracts, flexibility & discretion of executives, Incentives for improved efficiency and Non-financial measures of outputs were rated as important indicators of effective budgeting systems during budget execution. Further still requisition for funds, reallocations, virements, procurement processes, cash planning, audits, payments, verification of goods and services, writing vouchers and making accounting warrants were paramount in budget execution in line with Public Finance and Management regulations. The P-value = 0.043 indicates that budget execution processes have a significant

impact on the performance of UPF. The study revealed therefore, that budget execution had a positive significant effect on the performance of UPF.

5.2.4 Monitoring and Evaluation practices and Performance of UPF

The study revealed that there was a positive effect between monitoring and evaluation practices and performance of UPF. In relation to budget monitoring and evaluation, respondents agreed that transparency, budget Monitoring and control, Accountability & Credibility, performance measurement and organizational financial policy supports of M&E funding were paramount to performance. The P-value = 0.002 implies that monitoring and evaluation practices have a significant impact on the performance of Uganda Police Force.

5.2.5 Correlation and regression results of budget management practices variables and performance variables of UPF

The results indicated a statistically significant association between preparation, execution and monitoring of the budget and the performance of UPF since their p-values ($p < 0.001$) were all less than $\alpha = 0.01$. The Pearson correlation coefficients $r = 0.407$, 0.379 and 0.484 for budget preparation, budget execution and budget monitoring and evaluation respectively revealed a positive moderate relationship between these variables and performance of KMP. The study concluded that the level of Service quality, response time and quantity of outputs is affected by predictor variables of budget management

The regression model **Performance = 1.512 + 0.176BudPreparation + 0.24Bud execution + 0.29M&E** with coefficient of determination $R^2 = 0.334$ suggests that the variables of budget preparation, budget execution and budget monitoring and evaluation significantly explain 33.4% of the variability of UPF performance. The regression coefficients $\beta_1 = 0.176$ (budget preparation), $\beta_2 = 0.24$ (budget execution) and $\beta_3 = 0.29$ (budget monitoring and evaluation) were all significant with respective p-values 0.012, 0.006 and 0.000 all less than the alpha

value of 0.05. The implication of the regression coefficients is that, keeping other factors constant, a unit increase in budget preparation would lead to 17.6% change in performance. Similarly a unit change in budget execution would lead to 24% increase in performance while a 1% change in budget monitoring and evaluation would post 29% increase in performance, other factors kept constant. In conclusion, budget preparation, execution and M&E were found to significantly affect the performance of UPF.

5.3 Discussion

This section presents the discussions of the research findings. This was done thematically.

5.3.1 Budget preparation and Performance of UPF

The findings established that budget preparation had a positive significant effect on the performance of UPF. This implied that any change in the budget preparation process causes a change in the performance of UPF. This corroborated with the findings from Public Financial Management survey, MoFPED (2010) who investigated on the management of public resources by Ministries, Departments and Agencies (MDAs) in Uganda. They concluded that there was a positive adherence to the preparation process by MDAs due to orderliness and multi-year perspective in fiscal planning, expenditure policy and budgeting.

Relatedly, Davison and Sabastian (2009) argue that understanding the relationship between the budgeting procedures and potential problems, enables management professionals to anticipate planning and budgeting problems that are likely to occur for a specific planning method. However, Davison and Sabastian warn that whenever planning problems occurred, problematic consequences were more likely than not for all budget procedures.

Therefore UPF should continuously comply with requirements by Ministry of Finance Planning and Economic Planning (MoFPED) and Public Procurement and Disposal Act

(PPDA) to plan effectively and allocate more resources so as to improve the performance of units and UPF at large in fulfilling her mandate.

5.3.2 Budget Execution process and Performance of UPF

The study established that budget execution had a positive significant effect on the performance of UPF. This clearly indicates that a change in the budget execution processes automatically leads to a change in the performance of UPF. This finding were supported by the findings from Public Financial Management survey, (MoFPED, 2010) who investigated on the management of public resources by Ministries, Departments and Agencies (MDAs) in Uganda. They concluded that satisfactory performance is attributable to accurate recording and management of cash balances, debt and guarantees, effectiveness of payroll controls, value for money and controls in procurement and effectiveness of internal audit.

Relatedly, Weaver (2007) submitted that execution should take note of participation, resource management, transparency and accountability, equity and human development. He emphasized communication as being key in budget implementation therefore concluding that communication is essential to maintenance stakeholder commitment. In addition, weaver (2007) believes managers should create a positive change within the overall organization.

5.3.3 Monitoring and Evaluation Practices and Performance of UPF

The study revealed that there was a positive significant correlation between monitoring and evaluation and performance of UPF. This implies that any positive change in monitoring and evaluation practices will have a positive significant change in performance of UPF. Monitoring and evaluation resulted in timeliness and regularity of accounts reconciliation, availability of information on resources received by service delivery units, Quality and timeliness of annual financial statements and budget reports (MoFPED, 2008).

According to Yang et al., (2009) successful relationships between the project/organizations and its stakeholders are vital for successful delivery of projects and meeting stakeholder expectation. Trust and commitment among stakeholders can be built and maintained by an efficient management (CMG, 2010). Effective, regular engagement and feedback from all stakeholders is necessary for the organizational success (Briner *et al.*, 1996; Cleland, 1995).

5.3.4 Predictor variables of budget management practices and performance of UPF

The regression model **Performance=1.512+0.176BudPreparation +0.24Bud execution + 0.29M&E** it can be seen that budget monitoring makes the biggest contribution to performance. This could possibly because correction action can be taken in time when gaps are identified during implementation. Budget execution comes second. The explanation could be that commitment of funds to the planned activity leaves the duty bearers with no option but to implement the activity for which the funds were released lest it becomes questionable. Non the less, budget preparation lays the foundation as it's the point at which priorities are identified and funding allocated accordingly.

5.4.1 Budget Preparation Processes and Performance of UPF

Results from the study revealed a 17.6% positive significant effect between budget preparation processes and performance of Kampala Metropolitan Police. Therefore the study concluded that if emphasis is put on budget preparation, the performance of UPF may improve since stakeholder participation ensured accurate priority setting and resource allocation. Following empirical findings in section 5 above, the study recommends that factors of budget preparation to mention Medium Term Expenditure Framework (MTEF), comprehensiveness during budget consultations, stakeholder participation, strategic, tactical and operational planning, and approvals and appropriation of the budget should be actively embraced for better performance results. Other factors such as coordination and cooperation,

integration of the recurrent and development budgets, negotiations during budget preparation should be implored as they too could have an impact in the process of budget preparation and therefore the performance of an institution.

5.4.2 Budget Execution Process and Performance of UPF

Results from the study revealed a 24% significant effect between budget execution processes and performance of Kampala Metropolitan Police area. Therefore the study concluded that with more effort put on proper budget execution the performance of UPF may tremendously improve. This is because resources will be committed for intended planned outputs. As established by the regression model, the study recommends that factors such as applicability of treasury regulations, appropriate internal controls, Responsibility of managers, Performance agreements/contracts, flexibility & discretion of executives, Incentives for improved efficiency and Non-financial measures of outputs which constitute effective budgeting systems should be embraced during budget execution. In line with Public Finance and Management regulations, requisition for funds, reallocations, virements, procurement processes, cash planning, audits, payments, verification of goods and services, writing vouchers and making accounting warrants are among the inevitable factors to be cherished in budget execution.

5.4.3 Monitoring and Evaluation Practices and Performance of UPF

The study revealed that there is a positive (29%) effect between monitoring and evaluation and performance of UPF. The study concluded that monitoring and evaluation practices is critical to the improvement of performance of UPF since it plays a role of identifying loopholes and therefore prompt corrective measures taken towards realization of the desired objectives. Having established a positive effect between monitoring and evaluation practices and performance of UPF, the study recommends that budget monitoring and evaluation

factors of transparency, budget monitoring and control, accountability & credibility, performance measurement and organizational financial policy supports of M&E funding that are paramount to performance should be ameliorated.

5.5 Recommendations of the Study

This section provides recommendations based on the study variables of Budget preparation, budget execution and monitoring and evaluation on the performance of the Uganda Police Force.

5.5.1 Budget Preparation Processes and Performance of UPF

Following from the conclusion that with more emphasis on budget preparation, performance of UPF may improve, UPF's budget preparation processes should be all inclusive so as to identify salient areas that have a multiplier effect in service delivery.

Ministries, Departments and Agencies (MDAs) should continuously develop capacity of stakeholders in modern management tools for planning and budgeting for their respective departments and organizations.

Government of Uganda should open up ceilings commensurate with the institution's requirements and mandate. This would tremendously improve performance of the UPF.

5.5.2 Budget Execution Processes and Performance of UPF

Uganda Police Force should embrace a participatory implementation of the budget with effective communication. This follows from the conclusion that if more effort is put on the budget execution process, UPF performance may improve tremendously.

The Government of Uganda should also deliberate needs and concerns of MDAs to ensure effective and efficient implementation.

5.5.3 Monitoring and Evaluation Practices and Performance of UPF

Since it has been concluded that proper M&E practices is critical to the improvement of performance of UPF, the UPF should establish a functional M&E system.

MDAs, like UPF, should continuously develop capacity of stakeholders in M&E for efficiency and effectiveness. This creates room for identifying loop holes in the organization, clear ways of budget execution through actions.

The Government of Uganda should emphasize that every MDA should have an M&E system for proper and on time accountability in line with the National M&E policy.

5.6 Limitations of the Study

The study was limited by a number of factors. First and foremost, the study only focused on budget performance by UPF, therefore studies in future should extend this implemented by all Departments, Local Governments and other central Governments. Secondly, study only focused on only establishing the relationship between budget management practices and performance of UPF yet there a number of factors like leadership styles, organizational goals, environment complexity to mention but a few that can affect performance/service delivery in Uganda. Here future researchers can look at other success factors other than the ones mentioned in this research.

5.7 Contributions of the Study

The findings of the study have contributed to the body of knowledge in understanding the relationship between budget management practices and performance in academia. The study provides policy makers with better understanding and knowledge in budget management practices (Budget preparation, execution and M&E practices) and achievement of the goal of the organizations in Uganda i.e. UPF.

5.8 Areas for further Research

Budget management practices aside, other potential areas that likely affect police's performance may include socio political/economic status of the country, demographics, command and leadership, asset management, level of public participation in policing activities and other contemporary issues/activism within the diaspora. All these deserve to be studied to gain insight of their impact on performance of the policing arena not forgetting contributions by other security organizations to the mandate of UPF.

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APPENDICES

Appendix I: Questionnaire

UGANDA MANAGEMENT INSTITUTE QUESTIONNAIRE ON BUDGET MANAGEMENT PRACTICES AND PERFORMANCE IN UGANDA POLICE FORCE

Dear respondent,

The undersigned is carrying out a study about the role of Budget Management Practices on the Performance of Uganda Police Force (UPF). It is intended that through the examination of the budget management practices, gaps and opportunities for new initiatives will be identified in the provision of police services, which obviously impacts on UPF's strategic development and public image.

You are kindly requested to participate in this study by completing the attached Questionnaire.

Of course all replies are confidential and will be used only in combination with answers from other respondents. There is no need for you to disclose your name unless you specifically wish to do so.

Please return the completed questionnaire to the undersigned as soon as you possibly can.

Thank you for your valuable time and participation in this study.

Okello Richard

Uganda Management Institute

P O Box 20131

KAMPALA

SECTION A: BACKGROUND INFORMATION

1. Place of work (Police station) -----

Tick one option in each row in the table below

2. Rank	1.Gazetted officer	2.Inspectorate officer	3.NCO	4.Other Ranks	5.Other (Specify)				
3. Level of management involvement	1.Top management		2.Middle level manager	3.Line manager	4.Other (Specify)				
4. Age group	18-22	23-27	28-32	33-37	38-42	43-47	48-52	53-57	58+
5. Gender	1. Male			2. Female					
6. Marital status	1.Single	2.Married	3.Divorced	4.Widowed	5.Separated	6.Other (specify)			
7. Religious affiliation	1. Catholic	2. Protestant	3. Muslim	4. Other (Specify)					
8. Educational background	1. Primary	2. Secondary	3.Diploma	4. University Degree	5. Masters	6. Other (specify)			
9. Work experience (Length of work in years)	i). <1	ii). 1-5	i). 6-10	ii). 11-15	iii). 16-20	iv). 21-25	v). 26-30	vi). 30+	

SECTION B: Performance & Quality of service

Please show the extent to which you expect the Police to possess the feature(s) described by each statement below in order to deliver quality service. If you feel a feature is not at all essential for delivering quality service, **circle the number 1**. If you feel a feature is absolutely essential, **circle 5**. If you feel less strongly about any of the features then you can indicate which number matches your feelings best and circle one of the numbers as indicated in the middle (**between 1 and 5**).

1. Please indicate your level of agreement or disagreement with each of these statements regarding UPF

5=Strongly Agree(SA) 4=Agree (A) 3=Not sure (NS) 2=Disagree (DA) 1=Strongly Disagree(SDA)

a. Tangibles					
UPF's outlay and displays are attractive	1	2	3	4	5
UPF has modern looking equipment.	1	2	3	4	5
UPF's physical facilities, establishment atmosphere and decor are visually appealing.	1	2	3	4	5
UPF's Police Officers are neat-appearing.	1	2	3	4	5
Materials associated with UPF services are visually appealing & easy to understand.	1	2	3	4	5
b. Responsiveness					
The establishment is conveniently located.	1	2	3	4	5
Police hours are convenient for security and safety needs.	1	2	3	4	5
UPF Police Officers are never too busy to respond to your requests.	1	2	3	4	5
UPF services are provided in the promised time.	1	2	3	4	5
When a UPF client has a problem, UPF shows a sincere interest in solving it.	1	2	3	4	5
c. Reliability					
UPF sought out service is readily provided					
UPF services are provided right the first time.	1	2	3	4	5
UPF provides its reference services at the time it promises to do so.	1	2	3	4	5
UPF's administration insists on error-free records.	1	2	3	4	5
UPF Police Officers tell you exactly when UPF services will be performed.	1	2	3	4	5
UPF Police Officers give you prompt services.	1	2	3	4	5
UPF Police Officers are always willing to help you.	1	2	3	4	5
UPF service provided is good value for money	1	2	3	4	5
UPF is most reliable in the area	1	2	3	4	5
d. Assurance					
The behavior of UPF Police Officers instills confidence in clients.	1	2	3	4	5
You feel safe in your transactions with UPF.	1	2	3	4	5
UPF Police Officers are consistently courteous with you.	1	2	3	4	5
Police Officers of the UPF are knowledgeable to answer your questions.	1	2	3	4	5
e. Empathy					
UPF's staff gives you individual and specialized attention.	1	2	3	4	5

UPF has operating hours convenient to you.	1	2	3	4	5
UPF has Police Officers who give you personal attention.	1	2	3	4	5
UPF has your best interest at heart/mind.	1	2	3	4	5
UPF's Police Officers understand your specific needs of the public.	1	2	3	4	5
Overall you are satisfied with UPF services quality.	1	2	3	4	5
5=Most Important 4=Very Important 3=Important 2=Less Important 1=Least important					
2. What are your opinions about factors affecting police response time to service calls from dispatch to arrival at the scene in your neighbourhood police? PoliceRespTime					
Timeliness of report to police authorities	1	2	3	4	5
Traffic jam	1	2	3	4	5
Weather conditions	1	2	3	4	5
Manning levels at the police stations	1	2	3	4	5
Availability of transport & equipment	1	2	3	4	5
Unusual events (road blocked, bridge washed out, parade on road etc)	1	2	3	4	5
3. Rate the importance of the following factors in the delivery of police services to the public-QuantPoliceServ					
Number of police officers	1	2	3	4	5
Number of vehicles	1	2	3	4	5
Fuel for vehicles	1	2	3	4	5
Feeding of personnel deployed	1	2	3	4	5
Availability of Modern equipment	1	2	3	4	5
ICT systems	1	2	3	4	5
Command and leadership	1	2	3	4	5
Office and staff houses	1	2	3	4	5
Skills of police officers	1	2	3	4	5
Community participation in police activities	1	2	3	4	5
Budgetary allocations	1	2	3	4	5

4. What do you like least about UPF's services? -----

5. What do you like most about UPF's services? -----

5. What do you like most about UPF's services? -----

6. What is the one thing UPF could do that would most improve public/customer satisfaction? -----
7. Is there anything else about UPF service quality improvement that you would like to share? -----

BUDGET MANAGEMENT

8. Please list UPF's budget management practices briefly.

9. What do you think are the current shortcomings of Budget Management Practices in UPF? Please list them briefly.

10. What is the effect of funding towards police service delivery?

11. How best can UPF address under-funding to improve the service delivery gaps?

12. What are the root-causes of under-funding in UPF?

13. What are the root-causes for over-spending in UPF?

14. Who are the major stakeholders in UPF Budget process? -----

15. Several developments have taken place in public financial management over the past few years in Uganda. Please rate their applicability to UPF, between one and five (5=Most Important 4=Very Important 3=Important 2=Less Important 1=Least important)					
Public Finance Management Act (PFMA)	1	2	3	4	5
Treasury regulations	1	2	3	4	5
Output-based budgeting	1	2	3	4	5
Performance Contracts	1	2	3	4	5
Medium Term Expenditure Framework	1	2	3	4	5
Other (Specify)	1	2	3	4	5

16. What do you consider to be the features or characteristics of sound Budget Management for UPF? Please rate the features below between five and one (5=Most Important 4=Very Important 3=Important 2=Less Important 1=Least important)

Strategic and operational planning – preparation	1	2	3	4	5
Participatory Budgeting preparation	1	2	3	4	5
Focus on results/outputs rather than rules- preparation	1	2	3	4	5
Appropriate internal controls - Execution	1	2	3	4	5
Financial management: responsibility of managers - Execution	1	2	3	4	5
Financial advice: responsibility of financial staff - Execution	1	2	3	4	5
UPF’s policies support funding for M&E operations-M&E	1	2	3	4	5
Key staff are linked to performance agreements - Execution	1	2	3	4	5
Clearly defined objectives and specified outputs - preparation	1	2	3	4	5
Clearly defined responsibilities of key staff	1	2	3	4	5
Executives have flexibility and discretion - Execution	1	2	3	4	5
Risk management principles are followed – preparation	1	2	3	4	5
Incentives to ensure improved efficiency - Execution	1	2	3	4	5
Non-financial measures for outputs - Execution	1	2	3	4	5
Other (Specify) _Record keeping, linkage to core values	1	2	3	4	5

17. Briefly comment on how the following affect performance of UPF:

a) Budget preparation -----

b) Budget execution-----

c) Monitoring and evaluation -----

18. What do you think are the current shortcomings of the budgeting process in UPF?

19. The following are highlighted as key factors for effective budgeting systems? Please rate their applicability in UPF on a scale of 1-5 where 1=Very low 2=Low, 3=Moderate, 4=High, 5=Very high

Transparency –M&E	1	2	3	4	5
Budget monitoring and control-M&E operations	1	2	3	4	5

Co-ordination and co-operation-Preparation	1	2	3	4	5
Integration of recurrent and development budgets-Preparation	1	2	3	4	5
Flexibility when circumstances change (requisitions, reallocations & virements)-Execution	1	2	3	4	5
Link to Medium-Term Expenditure Framework-Preparation	1	2	3	4	5
Accountability and credibility - M&E	1	2	3	4	5
Comprehensive-Preparation	1	2	3	4	5
Performance measurement and reporting – Periodic assessments M&E	1	2	3	4	5
Stakeholder participation – Preparation	1	2	3	4	5
Accounting and record keeping – Execution	1	2	3	4	5
Evaluating: Assessment and appraisal of proposals for reported or observed performance; employee appraisals, judging output records, judging financial reports; product inspection. - Inspectorate and M&E Department	1	2	3	4	5
Supervising: Directing, leading and developing your personnel; counseling, training and explaining work rules to subordinates; assigning work and handling complaints. - Execution	1	2	3	4	5
Staffing: Maintaining the work force of your organization; recruiting, interviewing and selecting new employees; placing, promoting and transferring employees.-Execution	1	2	3	4	5
Negotiating: Purchasing, selling or contracting for goods or services, contacting suppliers, dealing with community representatives, Parliament and MOFPED.-Preparation	1	2	3	4	5
Planning-Preparation	1	2	3	4	5
Procurement processes- Budget execution	1	2	3	4	5
Approval and appropriation of the budget-Preparation	1	2	3	4	5
20. How frequent is internal reporting undertaken?					
Weekly	Yes		No		
Monthly	Yes		No		
Quarterly	Yes		No		
Six-monthly	Yes		No		
Annually	Yes		No		
Never	Yes		No		

21. What processes does UPF go through during budget execution? 1=Never 2=Rarely

3=Some of the time

4=Most of the time

5=Always

Requisitions	
Reallocations- budget execution	
Virements	
Procurement- budget execution	

Cash planning	
Audits- budget execution	
Payments- budget execution	
Other (specify)	

22. What factors affect the ability of UPF spending units to utilise their budgetary provisions? (Tick all that apply)

Delayed releases	
Unpredictability in the availability of and access to budgetary resources	
Allocative inefficiencies	
Poor planning	

Poorly managed procurement	
Weak supervision and accountability mechanisms	
Poor monitoring and evaluation	
Other (specify)	

23. What are UPF's binding constraints to increased spending? (Tick all that apply)

Resource envelope-Budget ceilings	
No control over resource flow (releases)	
PPDA Procurement procedures	
Quarterly cash limits	
Restrictions on virements between line items	
Time(FY framework, multi-year commitments)	
Information asymmetry-no market research	

Exchange rates	
Tax requirement	
Tied donor aid	
Competing demands	
Technical capacity to project accurate estimates	
Government policy on priority spending	
Emergencies (unforeseen circumstances)	
Other (specify)	

24. What are the effects of these absorption constraints on budget execution? (Tick all that apply)

Delivery of substandard goods and services	
Breeding corrupt tendencies	
Accumulation of arrears	

Poor motivation	
Request for supplementary budgets	
Other (specify)	

25. What feasible measures should be adopted by UPF to address these constraints?

(Tick all that apply)

Delayed releases	
Strategic planning	
Participatory planning and budgeting	
Transparency	
M&E best practices	

Streamline releases	
Cash planning	
Procurement capacity building	
Skills development	
Other (specify)	

(5=Most Important 4=Very Important 3=Important 2=Less Important 1=Least important)					
26.	How important to UPF are the following key budget documents?				
	Annual, Half-yearly, Quarterly, Monthly Work plans	1	2	3	4 5
	Budget Estimates	1	2	3	4 5
	Budget Framework Papers	1	2	3	4 5
	Approved Budgets	1	2	3	4 5
	Performance Reports	1	2	3	4 5
	Mid-year Reviews	1	2	3	4 5
	Audit Reports	1	2	3	4 5
	Expenditure Plans	1	2	3	4 5
	Strategic plans	1	2	3	4 5
	Other (Specify)	1	2	3	4 5
(5=Most Important 4=Very Important 3=Important 2=Less Important 1=Least important)					
27.	Rate the importance of the following factors to UPF's response time to client service calls?				
	Distance form station to call scene	1	2	3	4 5
	Officer's activity at time of call	1	2	3	4 5
	Driving/walking speed	1	2	3	4 5
	Time elapsed waiting for assisting officer to arrive	1	2	3	4 5
	Type of call	1	2	3	4 5
	Time elapsed before officer initiates response (call receipt and response)	1	2	3	4 5
	Other (specify)	1	2	3	4 5

28.	Rate the importance of the following performance indicators to UPF's performance measurement					
	Crime rates	1	2	3	4	5
	Police strength/staffing levels	1	2	3	4	5
	Case workload	1	2	3	4	5
	Accident fatality rates	1	2	3	4	5
	Number of violent crimes	1	2	3	4	5
	Clearance rate	1	2	3	4	5
	Number of police vehicles	1	2	3	4	5
	Community support, crime prevention and public order	1	2	3	4	5

29. What purpose do budgets serve in UPF (tick all that apply)?

Resource allocation
Planning
Communication
Performance evaluation

Coordination
Motivation
Other (specify)

30. How does UPF define its priorities?

31. What budgeting techniques are employed in UPF?

.....

32. Who sets the performance targets?

.....

33. What are the performance evaluation methods adopted to ensure that targets are achieved?

.....

34. What factors are taken into consideration when setting UPF performance targets?

.....

35. Briefly mention the factors that affect UPF's response time to service calls by clients?

.....

36. What are the suggested effective ways of implementing budgetary management practices in order to improve performance in UPF?

.....

37. In your opinion, what are some of the problems and obstacles that are encountered in fulfilling UPF's mandate?

If there are public documents which would be helpful to this research relative to your budgeting process, prioritization process and stakeholder engagement – would you kindly share a copy (or links to your website) for the purposes of this research?

Again, if you have any questions or comments regarding this survey, please contact:

Okello Richard ; Tel: 0772-842-886 ; Email: richard.okello@gmail.com

Thank you for taking time to provide feedback on this study regarding services provided by UPF. Your feedback is valuable and will help in the quest to provide quality services to the public/customers. It will help UPF understand the level of its organization's commitment to service quality. This survey is anonymous. No individual will be identified and responses will only be viewed in aggregate.

Please return your questionnaire in the enclosed freepost envelope, Thank You.

Appendix II: Interview Guide

The undersigned researcher is undertaking a research project entitled: “**Budget Management Practices and the Performance of Uganda Police Force**”, as part of his master’s programme requirement at Uganda Management Institute. Your name was purposely selected because it is felt that as a result of your responsibilities and exposure, you are in a better position than others to contribute to the objectives of this study and your opinions are therefore very important to the accuracy of the study results. Of course, all replies are confidential and will be used only in combination with opinions from other respondents. Kindly reflect over the enclosed questions which will form part of my interview with you at a date and time convenient to both of us.

Thank you for taking part in this study.

Okello Richard
Researcher

INTERVIEW SCHEDULE QUESTIONS

1. How do you personally regard the Planning/Budgeting function in UPF? -----

2. In your opinion do you think that the Finance/Budget department it is satisfactorily performing its role? Yes No
 a. Comment on your involvement in the budget process.
 b. Budget preparation -----

 c. Budget execution -----

 d. Monitoring and evaluation of performance/results -----

3. Are there any specific problems you observe with the Finance/Budget department? -----

4. What would you consider to be the most important Finance/Budget roles? -----

5. What sort of skills and competences should Budget professionals have in order to manage the Budget affairs more competently? -----

6. Do line managers in UPF perform any Budgeting function? And if so which roles? -----

7. Do line managers receive any training in Budgeting issues? -----

8. What is your view about service quality offered by UPF-----

9. What yardsticks do you use to measure performance in UPF? -----

10. How do you measure UPF's service quality? -----

11. What factors affect UPF's response time to service calls by clients? -----

Please rank the following features in order of importance to you where **1** indicates **least**

important and **5** indicates **most important** to evaluate the quality of service delivered by UPF.

The appearance of the Community Service Centre in terms of physical facilities, equipment, employees, vehicles and communication material.	
Ability to perform the promised service dependably and accurately.	
Willingness to help the public and provide prompt service.	
Knowledge and courtesy of employees and their ability to inspire trust and confidence.	
Caring individualized attention the police force provides the public.	

Comments: Do you have any comments relating to questions you would like to share?

If you have questions about this survey, please contact Okello Richard (**Mobile:** 0718357467 or 0772842886). **Email:** richard.okello@gmail.com;

Your answers will help in identifying areas that need improvement.

Thank for your valuable time.

Appendix III: Documentary Review Checklist

- a. Scrutiny of records ,documents to determine the level of performance of UPF
- b. Analysis of Finance/Budget records to determine the level of UPF Performance.
- c. Sampling some books e.g. MPS, Performance reports, Audit reports etc.
- d. Nominal rolls & staff lists

Table 23: Summary of financial data

FINANCIAL YEAR	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
Required Budget (bn)	439.200	439.200	558.543	595.665	615.445	846.626	1,046.77
Approved Budget (bn)	241.799	240.421	282.537	315.348	412.65	540.009	527.207
Shortfall (bn)	197.401	198.779	276.006	280.317	202.795	306.617	519.558
Ratio of approved to Required budget	0.55	0.55	0.51	0.53	0.67	0.64	0.5
National Resource Envelop (bn)	7,376.54	9,630.00	10,903.22	13,064.79	15,041.87	18,311.37	20,430.61
Ratio of Police Budget to National Budget	3.3	2.5	2.6	2.4	2.7	2.9	2.6
Supplementary Budget (bn)	82.000	70.74	61.017	60	0.000	121.753	0.000

Source: The Background to the budget 2010/11-2016/17 Fiscal Years

Appendix IV: Krejcie & Morgan Population Table of 1970

N	S	N	S	N	S
10	10	220	140	1200	291
15	14	230	144	1300	297
20	19	240	148	1400	302
25	24	250	152	1500	306
30	28	260	155	1600	310
35	32	270	159	1700	313
40	36	280	162	1800	317
45	40	290	165	1900	320
50	44	300	169	2000	322
55	48	320	175	2200	327
60	52	340	181	2400	331
65	56	360	186	2600	335
70	59	380	191	2800	338
75	63	400	196	3000	341
80	66	420	201	3500	346
85	70	440	205	4000	351
90	73	460	210	4500	354
95	76	480	214	5000	357
100	80	500	217	6000	361
110	86	550	226	7000	364

Note.—*N* is population size; *S* is sample size.

APPENDIX V: Introductory Letter

APPENDIX VI: Field Research Letter

APPENDIX VII: Anti-Plagiarism Report